

Political Action Committees

(Permanent Committees)

Guide to Campaign Finance



KENTUCKY REGISTRY OF ELECTION FINANCE

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INTRODUCTION

This handbook was prepared by the Registry of Election Finance to assist permanent committees (Political Action Committees - PACs) and their officers in complying with Kentucky campaign finance laws. It is intended as a guide only, and in no way supersedes statutory provisions, administrative regulations or case law.

In an effort to make this guide available to the public in a timely manner, the Kentucky Revised Statutes and the Kentucky Administrative Regulations pertaining to campaign finance are not included in this guide. The committee may access a copy of the statutes on our web site (www.kref.ky.gov) or you may contact our office and we will be happy to provide you with a printed copy.

Whether you are a seasoned veteran or a newcomer to permanent committee financial responsibilities and obligations, please study this handbook carefully. If you have specific questions, please contact the Registry staff at (502) 573-2226. We look forward to working with you!

John Rogers

Chairman

Kentucky Registry of Election Finance

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USING THIS GUIDE

CITATIONS

Authorities cited in this Guide include the Campaign Finance Statutes and the Kentucky Administrative Regulations. All statutory citations are to Chapter 121 of the Kentucky Revised Statutes. All citations to regulations are to the Kentucky Administrative Regulations Title 32. The phrase “campaign finance law” as used in this Guide means the statutory and regulatory provisions and case law addressing campaign finance in Kentucky.

ABBREVIATIONS USED THROUGHOUT THIS GUIDE

FCC Federal Communications Commission
FEC Federal Election Commission
KAR Kentucky Administrative Regulations
KRS Kentucky Revised Statutes
PAC Political Action Committee or Permanent Committee

GETTING MORE HELP

Advisory Opinions

KRS 121.135; 32 KAR 2:060

Any person or group requiring a clarification of the Kentucky campaign finance law regarding a specific activity or transaction that they plan to undertake may request an Advisory Opinion from the Registry. Advisory Opinion requests should be addressed to the General Counsel, Kentucky Registry of Election Finance, 140 Walnut Street, Frankfort, KY 40601. The Advisory Opinion process is explained in greater detail on page 107.

Registry Staff Assistance

Many questions about Kentucky campaign finance law do not require formal Advisory Opinions. Such questions may be addressed to trained Registry staff members by calling the Registry. The telephone number is 502-573-2226.

Resources permitting, staff members are also willing to attend meetings and events to train individuals about Kentucky campaign finance law.

Free Publications

In addition to this Guide, the Registry publishes brochures and other publications on several aspects of Kentucky campaign finance law. These publications are prepared for all persons who may become subject to Kentucky campaign finance law, whether they are seeking office for the first time, seasoned veterans of the political process, or members of the general public who have an interest in participating in campaigns.

Internet Website

Visit the Registry's home page on the World Wide Web at <http://www.kref.ky.gov>. Information on the site includes:

- Online Searchable Database
- Candidate Information
- Statistical Information
- Contribution Limits Chart
- Reporting Dates
- Reporting Forms
- Brochures
- Guidebooks
- Registered PACs in Kentucky
- Registry Board Members
- Frequently Asked Questions
- Advisory Opinions
- KRS Chapter 121 and KAR Title 32
- Announcements
- Links to the Secretary of State, State Board of Elections, FEC, and other State Election Offices and the National Parties



The KREF website also offers information on **FREE** electronic filing software. Candidates and slates of candidates can download the software and begin using this valuable tool in a matter of minutes.

Important Notice

This Guide is intended as a general reference tool and in no way supersedes statutory law or administrative regulations promulgated by the Registry. The Registry recommends a complete reading of the campaign finance laws contained in KRS Chapter 121 and the rules contained in Title 32 of the Kentucky Administrative Regulations.

Becoming A PAC

WHO NEEDS TO REGISTER AS A PAC IN KENTUCKY

KRS 121.015(3)(d); KRS 121.170(1)

Any group that has as a primary purpose expressly advocating the election or defeat of a candidate(s) or political party meets the definition of a Permanent Committee. A group that meets this definition must register with the Registry of Election Finance. KRS Chapter 121 regulates Permanent Committees and defines what they must do to operate in Kentucky. (See Federally-Registered PACs below for exceptions to this statute.)

Definition of a Permanent Committee (PAC) or (Political Action Committee)

KRS 121.015(3)(c)

...a group of individuals, including an association, committee or organization, other than a campaign committee, political issues committee, inaugural committee, or party executive committee, which is established as, or intended to be a permanent organization having as a primary purpose expressly advocating the election or defeat of one (1) or more clearly identified candidates, slates of candidates or political parties, which functions on a regular basis throughout the year...

FEDERALLY-REGISTERED PACS

KRS 121.170(1), (5)-(6)

Federally-registered out-of-state Permanent Committees are exempt from registering as a Permanent Committee in Kentucky. However, they must still meet certain reporting requirements. Federally-registered out-of-state permanent committees must file with the Registry a copy of their federal registration form (FEC Form-1) and a copy of their finance report (FEC Form-3X) when a contribution is made to a non-federal Kentucky candidate.

Although federally-registered out-of-state permanent committees are exempt, federal committees that have their office within the boundaries of the Commonwealth of Kentucky and contribute to non-federal Kentucky candidates are not exempt. In establishing a permanent committee in Kentucky, a PAC is consenting to the laws of the Commonwealth of Kentucky.

WHO DOES NOT REGISTER AS A PERMANENT COMMITTEE (PAC) IN KENTUCKY

KRS 121.015(4)

Groups formed for a purpose other than expressly advocating the election or defeat of a candidate or political party, which merely make an occasional contribution, do not fit the definition of a Permanent Committee. See Appendix A on page 51 for a definition of “Contributing Organization.”

HOW TO REGISTER AS A PERMANENT COMMITTEE

KRS 121.170(1)

The group must file a Political Committee Registration Form with the Registry. (See Appendix C, page 58.) This form will be reviewed and if all information is satisfactorily completed, the PAC registration will be approved. At that time, the chair and treasurer will receive notification



that the PAC is registered. Each PAC is given a “KREF Filer Number” that is to be used on each report that is submitted. The chair and treasurer will receive reporting information and reporting forms. One of the first things a PAC will do is open a bank account. (See Chapter 6 concerning opening the bank account and reporting.) Officers of the PAC should study this Guide thoroughly before accepting contributions or making expenditures. If any questions are unanswered, call the Registry before proceeding.

COMMITTEE AFFILIATION

KRS 121.150(7) and 32 KAR 2:190

Permanent Committees should be aware of the administrative regulation regarding the maximum contribution limit for affiliated committees and contributing organizations. Committees affiliated by the structure of their by-laws, registration, or membership, etc. (including international, national, state and local unions or subordinate organizations) are considered one committee for the purpose of applying the maximum contribution limit. See page 19 and Appendix C.

Contributions and Other Receipts

WHAT IS A CONTRIBUTION?

The term “contribution” not only encompasses money, but also goods, advertising and services given to a PAC. This chapter describes what is, and what is not, a contribution; discusses limitations and in some cases absolute prohibitions on certain sources of contributions; gives the different types of contributors; and reviews the time limitations regarding contributions.

Definition of a Contribution includes the following:

KRS 121.015(6)

- Payment, distribution, loan, deposit, or gift of money or other thing of value, to a committee;
- Payment by any entity other than the committee or its authorized treasurer, of compensation for the personal services of another person which are rendered to the committee;
- Goods, advertising, or services with a value of more than \$100, in the aggregate in any one (1) election, which are furnished without charge, or at a rate which is less than the rate normally charged for the goods or services; or
- Payment by any person or entity other than the committee or its authorized treasurer for any goods or services with a value of more than \$100 in the aggregate in any one (1) election, which are utilized by the committee.

TYPES OF CONTRIBUTIONS

Monetary Contributions

KRS 121.015(6)(a)

A contribution of money to a committee received in the form of cash, check, draft, money order, or cashier's check is considered a monetary contribution. Limitations exist concerning the acceptance of different forms of monetary contributions. See pages 8-9.



In-Kind Contributions

KRS 121.015 (6)(b)-(c); 32 KAR 2:170

An in-kind contribution is a non-monetary contribution consisting of goods or services, offered free or at less than the usual charge. Similarly, when a person pays for services on the PAC's behalf, the payment is an in-kind contribution to the PAC. An expenditure made in cooperation, coordination, or consultation with, or at the request or suggestion of the PAC is also considered an in-kind contribution to the PAC.

In-kind contributions are treated as any other contribution and are subject to the same contribution limits and reporting requirements

Exceptions (In-Kind Contributions)

KRS 121.015 (6)(c)

Under limited exceptions in the law, persons may provide incidental goods or services to a PAC or campaign without making a contribution. In-kind contributions valued at less than \$100 do not qualify as contributions until the aggregate value per contributor exceeds \$100 per election. *In order for the PAC to know when a contributor has exceeded the \$100 limit, itemized records on all contributors must be kept.*

When services are volunteered, not paid for by anyone, the activity is not considered a contribution. However, payment by a contributor other than the PAC to compensate the personal services of another rendered to the PAC is considered a contribution regardless of the amount of the payment.

The Value of Discounts

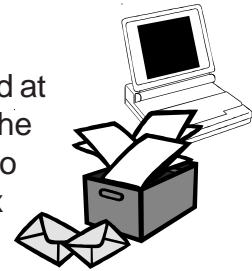
32 KAR 2:170 § 1(1), (4)

If *goods or services* are provided at less than the rate normally charged or at an unreasonably low charge, the amount of the in-kind contribution is the difference between the amount normally charged for the goods and services at the time of the contribution and the amount actually charged. A *discount* received that is available to the general public is not an in-kind contribution.

Goods

32 KAR 2:170 § 1(1), (4)

Goods, such as equipment, supplies, mailing lists and facilities, are valued at the price the item or facility would cost if purchased or rented at the time the contribution is made. For example, if someone donates a fax machine to the committee, the contribution equals the ordinary market value of the fax machine at the time of the contribution.

**Services**

32 KAR 2:170 § 1(1), (4)

Services, such as advertising, printing, or consulting, are valued at the prevailing rate at the time the services are rendered. The value is the fair market value of the service provided.

Loans

KRS 121.015(6)(a); KRS 121.015(7)

Loans other than bank loans obtained in the ordinary course of business are considered contributions and are subject to contribution limits. An unpaid loan, when added to other contributions from the same contributor, may not exceed the contribution limit. Once repaid in full, a loan no longer counts against the donor's contribution limit.



All loans must be continuously reported as debts until fully repaid. In the event a lender forgives a loan in whole or in part, the amount of the canceled debt is treated as a contribution and subject to the contribution limits.

Proceeds From Sales

KRS 121.180(5)

Contributions include proceeds from the sale of tickets for events, such as luncheons, dinners, rallies, and similar fundraising events; mass collections made at events; and the sale of items such as campaign pins, buttons, hats, and T-shirts. The purchaser of tickets or items is the contributor, even if the tickets or items are given to others. Therefore, all contributions made by purchasing tickets or items should be recorded by the PAC.

Extension of Credit

32 KAR 2:180

An extension of credit outside a creditor's ordinary course of business may be considered a contribution.

LIMITATIONS ON DIFFERENT FORMS OF CONTRIBUTIONS

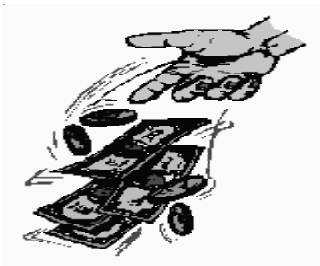
Anonymous Contributions

KRS 121.150(3)

PACs may not accept anonymous contributions in excess of \$50 per contributor, per election. An anonymous contribution in excess of \$50 must be returned to the donor, if the contribution can be traced. If the donor cannot be determined, the contribution shall escheat to the state.

The total anonymous contributions received by a PAC may not exceed \$1,000 per election. Anonymous contributions in excess of the aggregate limit also escheat to the state treasurer.

- Money received from an event or activity such as a fish fry, raffle, concession sales, or campaign paraphernalia is a contribution. If the committee does not have records of individual purchasers, the sales are anonymous and the committee may only accept anonymous contributions up to \$1,000 in the aggregate per election.



Cash Contributions

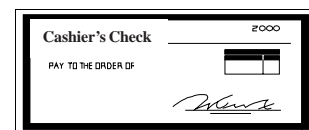
KRS 121.150(4); KRS 121.180(6)(c); 32 KAR 2:130

PACs may not accept cash contributions in excess of \$50 per contributor, per election. *Each PAC accepting any amount of cash contributions, regardless of the individual cash amount, shall list individually the amount and date of each contribution, on Schedule 1A.*

Contributions by Cashier's Check or Money Order

KRS 121.150(4); 32 KAR 2:130

A PAC may not accept a cashier's check or money order in excess of the maximum cash contribution limit unless the instrument clearly identifies both the payer and the payee.



Contributions by Minors

KRS 121.150(5)

A PAC may not accept a contribution in excess of \$100 from any person who will not become eighteen (18) years of age on or before the date of the next general election.

CONTRIBUTION LIMITS

KRS 121.150

The primary, runoff primary and general elections are separate elections. The maximum contribution from a PAC to a candidate or slate of candidates is **\$1,000 per election**. Contributions from a PAC to a school board candidate are limited to **\$200 per election**.

Individuals may contribute no more than **\$1,500 per year** to all PACs in the aggregate.

CONTRIBUTION LIMITS^①

CONTRIBUTIONS TO PACS BY:	INDIVIDUAL	PAC	CONTRIBUTING ORGANIZATION	CORPORATION	EXECUTIVE COMMITTEE	CAUCUS CAMPAIGN COMMITTEE
	\$1,500 per year aggregate 121.150(10)	\$1,500 per year aggregate 121.150(10)	\$1,500 per year aggregate 121.150(10)	PROHIBITED 121.025 & 121.035	\$1,500 per year aggregate 121.150(10)	\$1,500 per year aggregate 121.150(10)

CASH CONTRIBUTIONS^②	\$50 per election* 121.150(4)
ANONYMOUS CONTRIBUTIONS^③	\$50 per election* *Maximum aggregate \$1,000 per election 121.150(3)

-
- ① In-kind contributions are subject to the same limits as monetary contributions.
 - ② Cash Contributions: \$50 per contributor, per election. Contributions by cashier's check or money order are limited to \$50 per election unless the instrument identifies the payor and payee. KRS 121.150(4)
 - ③ Anonymous Contributions: \$50 per contributor, per election, maximum total of \$1,000 per election. KRS 121.150(3)
-

TYPES OF CONTRIBUTORS

Natural Person

KRS 446.010(26)

For the purpose of applying the Campaign Finance Laws, a “natural person” referred to in KRS Chapter 121 is an individual human being. “Individual” is used in this Guide to refer to a natural person.

Minor

KRS 121.150(5)

For the purpose of applying the Campaign Finance Laws, a “minor” is an individual who will not be 18 years old on or before the date of the next general election.

Person

KRS 446.010(26)

“Person” is not defined by KRS Chapter 121; therefore, the Registry has applied the definition of “person” provided in KRS 446.010(26) to all sections of KRS Chapter 121. KRS 446.010(26) defines “person” generally to include bodies-politic and corporate, societies, communities, the public generally, individuals, partnerships, registered limited liability partnerships, joint stock companies, and limited liability companies.

Contributing Organization

KRS 121.015(4)

A “contributing organization” is a group of individuals that merely contribute to PACs from time to time. Their funds are derived solely from within the group and not solicited or received from sources outside the group itself. Contributing organizations must report to the Registry when the contribution exceeds \$100.

Out-of-State Contributor

KRS 121.150(10)

An individual who resides, or a committee or group which operates, outside of the state of Kentucky may contribute to Kentucky PACs. Contributions from out-of-state contributors are subject to the same restrictions as Kentucky residents, groups, and committees.

Partnership Contributions

KREF Advisory Opinion 1998-012

Partnerships may contribute to a PAC in one of two ways. First, a partnership may qualify as a contributing organization under KRS 121.015, and may contribute a maximum of \$1,500. Second, the partners may contribute individually from funds derived from the partnership. If a partnership check is issued, in lieu of separate checks from the individual partners, the PAC must obtain sufficient information from the partnership (including the percentage of each partner's interest) to itemize the contribution between the partners. See pages 33-34.

**NOTES:**

ITEMS NOT CONSIDERED CONTRIBUTIONS

KRS 121.015(7); KRS 121.015(6)(c); 32 KAR 2:170 §§ 1(5), 2

- Services provided without compensation by individuals volunteering a portion or all of their time on behalf of a committee are not contributions.
- An in-kind contribution does not meet the statutory definition of contribution until the aggregate total of all in-kind contributions from a single contributor exceeds \$100.
- A loan of money by any financial institution doing business in Kentucky made in accordance with applicable banking laws and regulations and in the ordinary course of business is not a contribution.
- Independent expenditures are not contributions. Under KRS 121.015(12), an independent expenditure “means the expenditure of money or other things of value for a communication which expressly advocates the election or defeat of a clearly identified candidate or slate of candidates, and which is made without any coordination, consultation, or cooperation with any candidate, slate of candidates, campaign committee, or any authorized person acting on behalf of any of them, and which is not made in concert with, or at the request or suggestion of any candidate, slate of candidates, campaign committee, or any authorized person acting on behalf of any of them.” See page 22 for specific reporting requirements concerning Independent Expenditures.

Treasurer’s Services

KRS 121.160(6); 32 KAR 2:170 § 1(3)

Kentucky campaign finance law specifically excludes “services provided without compensation” from the definition of a contribution. However, the law provides that a PAC may pay a treasurer a salary for his or her services.

Many times treasurers for Kentucky PACs are professional accountants or certified public accountants who volunteer professional services as treasurers. However, any use by the PAC treasurer of their office’s corporate assets should be billed to the PAC and paid for with PAC funds.



Volunteer Activity

32 KAR 2:170 § (5)

An individual may volunteer a portion or all of his or her time to provide personal services to a PAC without making a contribution, as long as the individual is not compensated by anyone for the services. If a volunteer is on paid vacation leave (or on leave time that he or she has earned) when working for the PAC, the volunteer's vacation pay does not count as a contribution to the PAC. If a volunteer is paid on a commission or piecework basis, or is paid only for work actually performed and the employee's time is considered his or her own to use as he or she sees fit, no contribution results.



Note, however, that if individuals are, in fact, paid for their services by someone other than the PAC itself, the activity is no longer considered volunteering, and the payments constitute in-kind contributions that must be reported by the PAC. The payor would be making an in-kind contribution to the PAC.

Generally, if an individual provides services to a PAC during paid working hours, the employer makes a contribution to the PAC. However, if the employer is a corporation, the contribution is unlawful.

In-Kind Expenditures Under \$100

KRS 121.015(6)(c)

Expenditures of \$100 or less made by a person other than the PAC are not considered contributions. Individuals may spend up to \$100 for goods, advertising or services with a value of \$100 or less per election without making a contribution. This exemption was designed to stimulate grassroots activity.

Any amount spent by an individual on behalf of the PAC in excess of \$100 per election must be reported as an in-kind contribution to the PAC.

Loans

KRS 121.015(7)(b)

A loan of money by any financial institution doing business in Kentucky made in accordance with applicable banking laws and regulations in the ordinary course of business is not a contribution.



Independent Expenditure

KRS 121.150(1); KRS 121.015(7)(c); (12)

An independent expenditure is defined by statute as follows:

[T]he expenditure of money or other things of value for a communication which expressly advocates the election or defeat of a clearly identified candidate or slate of candidates, and which is made without any coordination, consultation, or cooperation with any candidate or slate of candidates, campaign committee, or any authorized person acting on behalf of them, and which is not made in concert with or at the request or suggestion of any candidate or slate of candidates, campaign committee, or any authorized person acting on behalf of any of them. KRS 121.015(12)

Independent expenditures are not subject to any limits, but are subject to reporting requirements. Individuals, **permanent committees** and other groups who make independent expenditures exceeding \$500 in the aggregate **are required to report** directly to the Registry. See Appendix C for an example of reporting forms and instructions.

Transfers of Money from Affiliated Committees

A transfer of money between affiliated committees is not considered a contribution and is not subject to contribution limits. See page 19 concerning affiliated committees.

NOTES:

PROHIBITED CONTRIBUTIONS

Corporate Contributions

KRS 121.025, KRS 121.035, & KRS 121.150(22), (23)

Kentucky campaign finance law strictly prohibits corporate contributions to permanent committees, either directly or indirectly. These statutory provisions reflect Section 150 of the Kentucky Constitution, which prohibits corporations from giving money or any other thing of value to influence an election in the Commonwealth.

The prohibition on corporate contributions to candidates, slates of candidates, and committees that support candidates for election extends to all corporate types, including non-stock corporations, solely-owned corporations, not-for-profit corporations, S-corporations and professional service corporations (PSCs).

The prohibition on corporations does not extend to other types of business entities, such as partnerships, including limited liability partnerships (LLPs), limited liability companies (LLCs), sole proprietorships or unincorporated associations. Additionally, there is nothing that prohibits the officers or employees of a corporation from establishing a permanent committee through segregated funds. A contribution from a duly established permanent committee to another permanent committee is permissible provided no actions to influence the election may be attributed to the corporation itself.

The prohibition against receiving corporate contributions applies to both monetary and in-kind contributions. Monetary contributions include checks or money orders from a corporate entity or cash transmitted from a corporation to a permanent committee. A PAC should review every check for corporate identifiers, such as “Inc” or “Corp.” For a PAC that is established by corporate officers or employees, the commingling of corporate funds with PAC funds is strictly prohibited, as it constitutes an illegal corporate contribution.

To determine whether an entity is organized as a corporation, a permanent committee may verify the entity’s status by calling the Secretary of State’s Office, Division of Corporate Records at (502) 564-7380, or by consulting the Secretary of State’s on-line business database at <http://www.sos.ky.gov>.

In-kind contributions from a corporation must also be avoided. A discount provided to a permanent committee by a corporation that is otherwise not available to the general public, or a forgiveness of a debt owed by the permanent committee to a corporation constitutes an illegal, in-kind, corporate contribution. Any unreimbursed use of corporate property, such as computers, telephones, or postage for the benefit of a permanent committee constitutes an illegal corporate contribution. A permanent committee that uses corporate property should prorate the value of its use and keep detailed records of bills assessed by the corporation and payments made by the permanent committee. These transactions must be disclosed on the permanent committee’s financial reports.

ADDITIONAL INFORMATION REGARDING CORPORATIONS

Kentucky campaign finance law does not prohibit a corporation from contributing money or other things of value in support of a constitutional amendment, public question or position on an issue of public importance.

Kentucky campaign finance law does not prohibit a not-for-profit corporation, which does not derive a substantial portion of its revenue from for-profit corporations, from making independent expenditures. See the section on independent expenditures in Chapter 4.

Charitable Contributions

KRS 121.150(2)

Solicitations from and contributions by campaign committees, caucus campaign committees, political issues committees, permanent committees, and party executive committees to any religious, charitable, civic, eleemosynary, or other causes or organizations established primarily for the public good are expressly prohibited.

Contributions in the Name of Another

KRS 121.150(12)

A contribution made by one person in the name of another is prohibited. For example, an individual who has already contributed up to his or her limit to the PAC may not give money to another person to make a contribution. Similarly, a business is prohibited from using bonuses or other methods to reimburse employees for their contributions. Parents may not make a contribution in the name of a child.

An individual without a checking account, who wishes to make a contribution, should be advised to purchase a money order or cashier's check. The payor and the payee should both be clearly identified on the written instrument.

Foreign Nationals

2 U.S.C. § 441e; 11CFR § 110.4(1); 22 U.S.C. § 611

PACs may not accept contributions from foreign nationals. A foreign national is an individual who is not a citizen of the United States, and not lawfully admitted for permanent residence. Individuals with a green card may make political contributions. Contributions from an entity organized under the laws of a foreign country or having its principal place of business in a foreign country are prohibited.

Questionable Contributions

If a PAC receives a contribution of questionable legality, it should return the contribution to the donor without depositing it, as the negotiation of the check establishes the receipt of the contribution. The PAC should keep a written record or a photocopy of the contribution, and note why the contribution was returned in the PAC's internal records.

If a PAC decides to keep a questionable contribution while determining whether the contribution is acceptable, the contribution should not be deposited until the PAC has received information in writing from the contributor. The PAC should maintain written records of all efforts to obtain documentation, and should retain all such documentation.

Finally, if a PAC deposits a contribution that appears on its face to be legal and later discovers that it is prohibited based on information that was not available when the contribution was deposited, the PAC should immediately refund the contribution. The deposit must be reported as a contribution, and the refund must be reported as a "receipts adjustment."

Circumventing the Limits

KRS 121.150(8) and (9)

No permanent committee shall contribute funds to another permanent committee for the purpose of circumventing the contribution limits. No person shall contribute funds to a permanent committee, political issues committee, or contributing organization for the purpose of circumventing the contribution limits. The practice of "bundling" contributions for the purpose of circumventing the limits is strictly prohibited.

NOTES:

OTHER REPORTABLE RECEIPTS

All receipts must be reported by the committee. However, some receipts are not contributions. The following are not considered contributions:

Bank Loans

32 KAR 2:180; KRS 121.015(6)(a); KRS 121.015(7)(b)

A loan of money by any financial institution doing business in Kentucky made in accordance with applicable banking laws and regulations and in the ordinary course of business is not a contribution. All bank loans, regardless of amount, are recorded as receipts to the PAC. PACs must be careful about obtaining loans. If the PAC was not successful with fundraising, the bank might hold the PAC officers responsible for repayment of the loan. This could result in the PAC officers making contributions to the PAC in excess of the contribution limit.



Interest Income

Interest earned on invested funds is not considered a contribution, but is reported as “other receipts” on Schedule 1 of the Election Finance Statement.

Offsets to Operating Expenditures

Offsets to operating expenditures, such as returns by vendors of deposits and refunds, are not considered contributions. The adjustments should be recorded as “disbursement adjustments” on Schedule 2 of the Election Finance Statement.

NOTES:

Expenditures

There are several things to keep in mind when making expenditures for the PAC. It is possible that a PAC may inadvertently violate Campaign Finance Laws simply through oversight, rather than any intentional act. The best way to avoid problems is to be familiar with the law and ensure that those individuals acting on behalf of the PAC understand the requirements of the Campaign Finance Law.

WHAT IS AN EXPENDITURE?

KRS 121.160(2)(c); KRS 121.175; 32 KAR 2:200

An expenditure is a purchase or payment made in support of or in opposition to a clearly identified candidate or slate of candidates, including expenses for administrative costs. All expenditures are reportable by the PAC. No PAC shall permit funds in its account to be expended for any purpose other than allowable PAC expenditures.

When the PAC makes a contribution to a candidate or slate of candidates, the PAC should provide its officially registered name, address, and major business, social or political interest to the candidate or slate of candidates. The candidate's campaign needs this information in order to file complete and accurate campaign finance statements. See sample Campaign Contribution Card on page 94.

CONTRIBUTIONS TO CANDIDATES AND COMMITTEES

KRS 121.150

The primary, runoff primary and general elections are separate elections. PACs may contribute up to \$1,000 to a candidate or slate of candidates for Governor and Lieutenant Governor per election. PACs may contribute up to \$1,500 per year aggregate to other PACs; \$2,500 per year aggregate to a political party executive committee; and \$2,500 per year aggregate to a caucus campaign committee.

Affiliated Permanent Committees

KRS 121.150(7); 32 KAR 2:190

PACs affiliated according to bylaw structure or by registration, as determined by the Registry, are considered one committee for the purpose of applying the \$1,000 per candidate, per election contribution limit.

It is important to understand the concept of affiliation because contributions from affiliated committees to candidates are subject to one overall contribution limit, per candidate, per election.

CONTRIBUTION LIMITS

CONTRIBUTIONS FROM PACS TO:	A CANDIDATE OR A SLATE	SCHOOL BOARD CANDIDATE	PAC	ISSUES COMMITTEE	EXECUTIVE COMMITTEE	CAUCUS CAMPAIGN COMMITTEE
	\$1,000 per election 121.150(6)	\$200 per election 121.150(6)	\$1,500 per year aggregate 121.150(10)	Unlimited A.O. 98-011	\$2,500 per year aggregate 121.150(11)	\$2,500 per year aggregate 121.150(11)

Allowable Expenditures

KRS 121.175; 32 KAR 2:200

No PAC shall permit funds in its account to be expended for any purpose other than for allowable expenditures. Allowable expenditures are expenditures, including reimbursement for actual expenses, made directly and primarily in support of or opposition to a candidate, constitutional amendment, or public question which will appear on the ballot.

Kentucky law recognizes the following allowable expenditures.

- Staff salaries (including a salary for the treasurer)
- Printing
- Advertising
- Advertising services
- Necessary travel
- Office Space
- PAC paraphernalia including, but not limited to, hats, shirts, calendars, magnets, and holiday greeting cards
- Postage
- Office supplies
- Equipment purchased or rented, and used primarily for the administration of the PAC, including but not limited to cellular telephones, copiers, computers, automobiles, facsimile machines, and similar items.
- Gifts and meals for volunteer PAC workers

- Food and beverages provided at PAC functions
- Stationery
- Communications with prospective voters or membership
- Polling and consulting
- Graphic arts
- Newsletters
- PAC literature delivery services

Expenditures that are NOT Allowable

KRS 121.175; 32 KAR 2:200

Kentucky law specifically provides that the following types of expenditures which **are not allowable**:

- Expenditures which are illegal pursuant to any other provision of the Kentucky Revised Statutes
- Tickets to an event which is unrelated to a political campaign or candidacy
- Expenditures to promote or oppose a candidacy for a leadership position in a governmental, professional, or political organization, or other entity
- Equipment or appliances used primarily outside the PAC
- Charitable contributions to any religious, charitable, civic, eleemosynary, or other causes or organizations established primarily for the public good are expressly prohibited
- Expenditures which would bestow a private, financial benefit upon the committee members
- Tickets for general distribution for the purpose of influencing an election, either directly or indirectly
- Items of personal property given to prospective voters which do not bear the name, or logo of the committee or a party-related communication

- A committee shall not expend, pay, promise, loan or become liable in any way for money or anything of value, to any person in consideration for his or her vote
- The purchase of flowers, etc. for funerals and hospital stays are not allowable expenditures.

IN-KIND EXPENDITURES

If the PAC gives something of value to a candidate or committee, the item needs to be assessed at a fair market value and reported on Schedule 2A. When the item is transmitted to the candidate or committee, the recipient should be informed of the value of the item so that it may be reported as an in-kind receipt on the candidate/committee report.

ITEMS THAT ARE NOT EXPENDITURES

Transfers of Funds for Investment

Transfers of PAC funds for investment are not disbursements. These funds must still be accounted for on the PAC's Election Finance Statement.

REVIEW OF EXPENDITURES

32 KAR 2:200

If the Registry staff, on review of a submitted election finance statement, determines that a questionable expenditure has been made, the burden shall be on the PAC to prove that the expenditure was an allowable expense under KRS 121.175.

INDEPENDENT EXPENDITURES

KRS 121.015(7)(c); KRS 121.015(12); KRS 121.150(1)

An independent expenditure is defined by statute as follows:

[T]he expenditure of money or other things of value for a communication which expressly advocates the election or defeat of a clearly identified candidate or slate of candidates, and which is made without any coordination, consultation, or cooperation with any candidate or slate of candidates, campaign committee, or any authorized person acting on behalf of them, and which is not made in concert with or at the request or suggestion of any candidate or slate of candidates, campaign committee, or any authorized person acting on behalf of any of them. KRS 121.015(12).

Permanent Committees must report independent expenditures when the aggregate expenditure exceeds \$500 in any one election. Permanent committees making independent expenditures must file a separate "Independent Expenditure Report" in addition to filing quarterly PAC reports. See Appendix C for a sample form.

General Provisions

EVENTS AND FUNDRAISER FUNCTIONS

KRS 121.180(5)

Events such as rallies, dinners, luncheons, and testimonials are considered reportable events. The entire cost to attend the event is a contribution. The total gross receipts from the sale of tickets for such events must be reported.

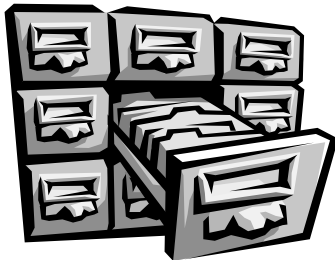
Additionally, the sale of items such as campaign hats and shirts and similar material must be disclosed as a fundraising event.

RECORDS

Public Inspection of Reports

KRS 121.120(4)(d); KRS 121.180(8)

All reports filed by the PAC are available for public inspection and copying in the Registry's Frankfort office. Copies of reports may also be ordered by mail, and all orders are filled on a first-come, first-served basis. For more information, call (502) 573-2226.



Record Retention

KRS 121.160(2)(d)

PACs are required to retain all receipted bills and accounts for **six (6) years** from the date their termination report is filed with the Registry.

ADVERTISING

KRS 121.190(1)

Political advertising means any communication which expressly advocates the election or defeat of a clearly identified candidate or slate of candidates for public office.

Political Advertising Rate

KRS 121.065(1)

Entities that sell advertising space or time to the public, such as newspaper and magazine publishers, owners or lessors of billboards and radio and television stations, may not charge fees for political advertising that are not comparable to those charged other advertisers.

DISCLAIMERS

KRS 121.190(1); 32 KAR 2:110

All newspaper or magazine advertising, posters, circulars, billboards, handbills, sample ballots and paid-for television or radio announcements which expressly advocate the election or defeat of a clearly identified candidate or group of candidates for nomination or election to any public office shall be identified by the words “**paid for by**” followed by the **name and address** of the individual or **committee** which paid for the communication.

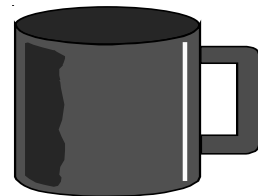
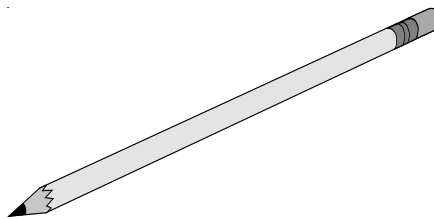
Example:

Paid for by: Friends of Good Government PAC
123 Capitol Avenue
Frankfort, KY 40601

Items Exempted

32 KAR 2:110

The Registry has exempted certain items from the disclaimer requirement, including balloons, calling cards, emery boards, bumper stickers, matchbook covers, pencils, T-shirts, and caps. **Any printed material larger than 3 ½ x 5 inches must have a disclaimer.**



There is no specific location for the disclaimer to be printed.

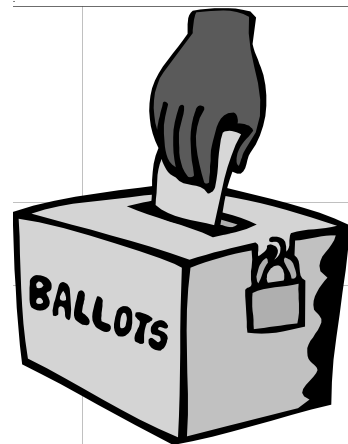
For television and radio broadcasts, compliance with the Federal Communication Commission's regulation regarding sponsored programs and broadcasts by candidates for public office shall be considered compliance with this section. See 32 KAR 2:110 for further information.

PROHIBITED ACTIVITIES

Solicitation of State Employees

KRS 121.150(23); KRS 121.320

Neither a PAC nor anyone acting on its behalf may solicit a contribution of money or services from any merit or non-merit state employee. However, a state employee may receive a solicitation directed to him or her as a registered voter in an identified precinct as part of an overall plan to contact voters not identified as state employees. In other words, you may not single out state employees when soliciting contributions of services or money.



NOTES:

NOTES:

Treasurer's Duties and Record Keeping

REPORTING & RECORD KEEPING

One of the primary purposes of the Kentucky campaign finance law is to provide public information about the financing of political campaigns. Political campaigns and committees (including PACs) are required to file periodic reports with the Registry of Election Finance disclosing exactly who gave money to their campaign or committee, the amount given, the occupation and employer of each contributor, whether the money was collected at a fund raising event, and how money for the committee was spent.

The key to complying with the reporting requirements is to keep detailed records of each contribution and expenditure.

Before attempting to complete any campaign finance forms, a thorough review of this Guide is necessary.

Duties of the Treasurer

KRS 121.170(3); 121.160

All provisions of KRS 121.160 governing the duties and responsibilities of a candidate, slate of candidates or campaign treasurer apply to state-registered permanent committees.

The selection of a PAC treasurer is an extremely important decision, not only because he or she plays such an integral role for the PAC, but also because the PAC may ultimately be held responsible for the acts or omissions of the treasurer. An individual who accepts the responsibility of being a treasurer should be aware of the penalties that may be imposed for failure to file campaign finance reports and failure to file complete and accurate reports. It is an important responsibility and should be taken seriously.



Often treasurers for Kentucky PACs are professional accountants or certified public accountants who volunteer their professional services as treasurers. However, corporate assets belonging to the treasurer's employer are not allowable contributions. Therefore, any use by the PAC treasurer of corporate assets should be billed to the PAC and paid for with PAC funds. See 32 KAR 2:170 § 1(3)

KRS 121.160 provides that the duties of a treasurer are as follows:

- Deposit all contributions into the PAC account.
- Keep detailed records of ALL contributions. For contributions in excess of \$100, record the name, address, employer, and occupation of each contributor or if self-employed, the name under which they are doing business. **Be specific** in listing the occupation of the contributor. For example, a general classification such as “businessman” is insufficient.
- Keep detailed records of ALL contributions from PACs. The law requires itemization of all PAC contributions regardless of amount. The treasurer is also required to report the major business, social, or political interest represented by each PAC.
- Make or authorize all expenditures on behalf of the committee from the committee's account. Expenditures in excess of \$25 must be made by check. Records and reports must indicate the name, address, and occupation of every payee, as well as the date, amount, and purpose of the expenditure. Be sure to keep a receipted bill for each expenditure.
- Maintain all records, including receipts and bills for six (6) years from the date the last report is filed.
- Do not make a payment to someone not directly providing goods or services to the committee with the intent to conceal payment to someone else.
- An individual may serve as treasurer for more than one committee, but separate reports are required for each committee.

Keeping and maintaining complete PAC records from start to finish is essential. The lack of good records may lead to unnecessary time and effort spent looking for records at critical times. When deciding what kind of record-keeping system to implement, the treasurer should keep in mind that the Kentucky Campaign Finance Law places great emphasis upon complete and full disclosure of campaign finance information. Any system that is designed must be done so with this in mind.

NOTES:

NEW TREASURER

KRS 121.160(4)

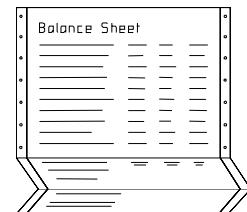
If the PAC treasurer is removed, dies or resigns, the PAC must, within three days after receiving notice thereof, appoint a new treasurer and file the name and address of the new treasurer with the Registry.

PAC BANK ACCOUNT

KRS 121.220

The first duty of a PAC treasurer is to designate a bank depository in which the primary committee account will be maintained. This must be done before receiving or spending any money for the PAC.

Only a financial institution authorized to do business in Kentucky and insured by the FDIC may be designated as a depository.

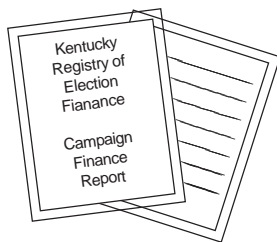


It is recommended that the PAC open an account at a bank that provides copies of canceled checks with the monthly statement. It may save the PAC the extra expense of paying for check copies that it may need at a later date.

REPORTING FORMS

KRS 121.120(4)

Reporting forms may be obtained from the Registry. A packet of reporting forms will be provided to each PAC who registers. Detailed instructions for each form are printed on the back of the form.



All forms may be typed, printed, or computer generated, as long as the forms are legible. It is important that the original document is filed, because it will be copied many times. Committees submitting illegible documents will be required to resubmit a legible copy.

The forms may be duplicated as needed.

Note: If forms are computer generated you must use the same format as the Registry's forms on 8 1/2 x 11 paper. The report must be legible.

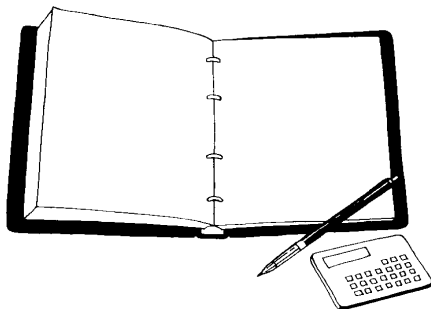
REPORTING PERIOD

KRS 121.180(6)

Each report covers activity during a specific time period. Each report picks up where the last report ends. There should never be gaps between the periods covered, and there should not be an overlap of time periods.

RECORDS OF CONTRIBUTIONS/RECEIPTS

KRS 121.160(2)(b)



The procedure for recording contributions received should enable the treasurer to maintain a continuing total of all contributions received, as well as a continuing total received from any one contributor. KRS Chapter 121 requires that detailed records of all contributions be kept.

Accepting Contributions

Remember that all contributions must be recorded in the committee's records. Contributions are either reported on Schedule 1, Schedule 1A, or on the Summary Page as anonymous or unitemized.

What Does It Mean To "Itemize"

The term "itemize" when used in this guide means to fully disclose the name and address of the contributor, date of the contribution, amount of the receipt, type of receipt, and the specific occupation and employer for each contributor, or the name under which they are doing business, if they are self-employed. If the contributor is a PAC, the major business, social or political interest represented by the committee must be given.

NOTES:

What Does “Aggregate” Mean

KRS 121.180(3)(a)(2)

The term “aggregate” is used in this Guide to indicate when a committee has to itemize a contribution. Once a single contributor’s total contribution exceeds \$100, the PAC is required to itemize that contribution by providing the required contributor information on the report.

Combining Monetary and In-Kind Contributions

KRS 121.150(6)

Monetary and in-kind contributions are combined for the purpose of applying the contribution limits. Whenever a dollar amount is mentioned, it refers to any combination of monetary and non-monetary contributions.

Identifying Contributions of \$100 or Less

KRS 121.180(6)

Campaign finance law does not require the treasurer to report detailed and exact accounts of contributions of \$100 or less. However, internal records must be maintained to identify the sources of contributions as they occur in order to aggregate each individual or group contribution with subsequent contributions by that particular individual group. (Contributions to PACs are aggregated on a per contributor, per year basis for the purpose of monitoring contribution limits.)

Identifying Contributions Exceeding \$100

KRS 121.180(6)(b)

For each contribution by an individual or group that exceeds \$100, the treasurer’s records must identify the contribution by name, address, age if under 18, occupation and employer of the contributor, along with the date and amount of the contribution. If the contributor is self-employed, the name under which they are doing business should be specified. **Be specific** in listing the contributor’s occupation. For example, the use of a general classification such as “businessman” or “businesswoman” is insufficient. Additionally, for each in-kind contribution, the treasurer should keep a record of the value of the item or service and a brief description.

Identifying Contributions From Other PACs

KRS 121.180(6)(a)

Keep detailed and exact accounts of contributions of any amount made to the PAC by another permanent committee. Your records should disclose the name of the PAC, its address, date of the contribution, amount contributed, and a description of the major business, social, or political interest represented by the committee. You may refer to the Registry's list of registered PACs to obtain detailed information about a permanent committee.

Joint Contributions

KRS 121.150(12)

A joint contribution is a contribution that is made by more than one person using a single check or other written instrument. It is acceptable, however, only if the check is drawn on a joint bank account, and each person to whom the contribution is to be attributed has signature authority on the joint bank account. While it is preferable for each joint owner to write and sign his or her own contribution check, two or more individuals may each make a contribution using one check drawn on a joint account.

When making a joint contribution, each contributor must sign the check (or other written instrument) or a statement that accompanies the contribution check. If the check or statement does not indicate how much should be attributed to each donor, the PAC should attribute the contribution in equal portions.

The PAC should retain any statement that accompanies a joint contribution. If the designation appears on the face of the check itself (or other written instrument), the committee should retain a photocopy.

Note that a joint contribution must represent the personal funds of each donor as contributions made in the name of another are prohibited. The PAC should immediately return a joint contribution check in excess of the individual contribution limit, if the check is not signed by more than one joint owner, or is not accompanied by any other attribution information.

Contributions by Check Drawn on a Joint Bank Account

When the PAC receives a contribution in the form of a check from a joint bank account, signed by only one of the joint owners, and not accompanied by any other attribution information, the account owner signing the check should be considered the contributor.

The PAC should immediately return a joint contribution check in excess of \$1,500 if the check is not signed by more than one joint owner, and is not accompanied by any other attribution information.

Contributions from Spouses

KRS 121.150(12)

A husband and wife each have a separate contribution limit. A couple may transmit their contribution via one check drawn on a joint bank account (for example, a check for \$3,000 for the calendar year), as long as both sign the check or an attached statement.

Partnership Contributions

KRS 121.150(12)

A PAC may accept a contribution from an individual who is a partner in a partnership. The partner may contribute from personal funds or from partnership funds that are credited to the individual partner.

A PAC may accept a contribution from two or more individuals who are partners in a partnership. If the contribution is transmitted jointly on a partnership check, the partnership must provide written instructions signed by each partner regarding the percentage to be attributed to each partner. The amount attributed to an individual partner counts toward that individual's contribution limit. The name of the partnership is not recorded as the contributor.

Alternatively, a partnership of two or more individuals that contributes collectively to a PAC from time to time with funds derived solely from the partners may qualify and contribute as a contributing organization. A PAC that accepts a contribution from a partnership qualifying as a contributing organization must record the contribution under the name of the partnership, but is not required to record information regarding the individual members of the contributing organization.

PACs are not permitted to accept corporate contributions. A PAC should not accept a partnership check from a partnership that has a corporation as a partner.

Details of the reporting of partnership contributions may be found on the next page.



(OPTION 1)
MAKING A CONTRIBUTION AS AN INDIVIDUAL WITH PARTNERSHIP FUNDS:

Each individual partner may contribute a maximum of \$1,500 in the aggregate to all permanent committees per year. The individual partner may do this with partnership funds that are credited to the individual partner or with personal funds.

The PAC's Reporting Responsibility:

When a PAC receives a contribution written from partnership funds with a list of individual partners and the amount each partner contributed, the PAC reports the contribution as being received from each partner — not from the partnership itself. If the contribution is over \$100 per contributor, the PAC discloses the name, address, occupation, employer, date and amount each partner gave to the PAC. If the contribution is \$100 or less, the PAC reports the contribution as a unitemized contribution.

The Partnership's Reporting Responsibility:

When individual partners in a partnership make political contributions, written from partnership funds, the partnership must include a list with its contribution to the PAC disclosing the following information: name, address, occupation, employer, date and amount that each partner gave to the PAC.

(OPTION 2)
MAKING A CONTRIBUTION AS A CONTRIBUTING ORGANIZATION WITH PARTNERSHIP FUNDS:

The PAC's Reporting Responsibility:

When a PAC receives a contribution from a Contributing Organization in excess of \$100, it must itemize the contribution on the report by: organization's name, address, date the contribution was received, and the amount received. If the contribution is \$100 or less, the PAC reports the contribution as an unitemized contribution.

The Partnership's Reporting Responsibility:

When a partnership makes a contribution as a Contributing Organization in excess of \$100, it must file a "Contributing Organization Report" with the Registry. This report shows the partnership made a political contribution, to whom it was made, date, amount of the contribution and the source of funds.

See page 92 for a sample Contributing Organization Form.

Remedying an Excessive Contribution

Accepting a contribution in excess of the contribution limit is a violation. When a PAC receives an excess contribution, one that exceeds the donor's aggregate limit for the calendar year, the PAC should immediately return the contribution. The PAC should keep a written record or photocopy of each returned contribution for its records.



If the contribution check has been deposited, the PAC must report it. The PAC should immediately refund the excess amount and report the refund as a "receipts adjustment." If the contribution is in the form of a check drawn on a joint account, the PAC could seek a reattribution of the contribution between the owners of the joint account. See the discussion on joint contributions – page 32.

Unwanted Contributions

If a PAC receives an unwanted contribution, the contribution should be returned to the donor without depositing it. If the PAC returns the check without depositing it, the contribution does not have to be reported. The PAC should keep a written record or photocopy of each returned contribution. If the contribution is deposited in the PAC account, it must be reported.

Refund of a Contribution

When a PAC refunds a contribution to a donor, the PAC must record the refund as a "receipts adjustment" rather than as a PAC expenditure. If the PAC did not itemize the receipt on a previous report, it subtracts the amount of the refund from the total for the appropriate category of receipts (i.e., unitemized, cash or anonymous.) The reduced total is entered on the Summary Page.

If the PAC previously itemized the receipt, it itemizes the refund as a negative adjustment on "Receipts" Schedule 1.

Checks Returned Due to Insufficient Funds

If the PAC reports the receipt of a check and later finds it cannot be negotiated because of insufficient funds in the donor's account, the PAC should deduct the amount of the check on its next report. If the PAC did not itemize the receipt on a previous report, it subtracts the amount of the check from the total for the appropriate category of receipts (i.e., unitemized). The reduced total is entered on the summary page. If the committee previously itemized the receipt, it itemizes the return of the check as a negative adjustment on "Receipts" Schedule 1.

Investments

Invested funds are included in the amount of cash on hand. The committee should not report any investment as a disbursement, since the money is still an asset. A committee must report interest income received during the reporting period in the "Other Receipts" category.

NOTES:

REPORTING THE EXPENSES OF THE PAC

Treasurer's Responsibility

KRS 121.160(2)(c); 121.220(1)

It is the treasurer's duty, by law, to make or authorize all expenditures on behalf of the PAC, and only from funds which have first been deposited into the PAC's campaign account.

Reporting Disbursements

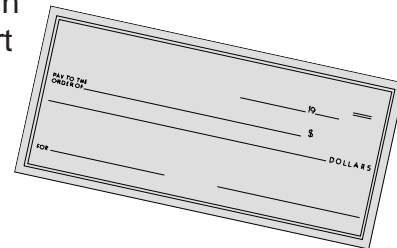
KRS 121.160(2)(c)

Each expenditure must be reported on the "Disbursements" Schedule 2 regardless of the amount of the expenditure. For expenditures over \$25, the report must disclose the name, address, occupation of the payee, the date, purpose and amount of the expenditure. For expenditures of \$25 or less, the report must disclose the purpose, date and amount of each expenditure.

Expenditures by Check

KRS 121.160(2)(c); 121.170(3); KAR 2:200

The treasurer must make all expenditures from the PAC's campaign account. All expenditures must be recorded and the report must disclose the date, amount and purpose. If the expenditure is over \$25, it must be paid by check, and in addition to the date, amount and purpose the PAC must report name, address and occupation to whom the check is paid. However, it is recommended that all expenditures be made by check from the PAC's campaign account. See also "Vote Hauling" on page 39.



For each expenditure the PAC makes, it must maintain a receipt, invoice, statement, or contract to support it. The committee must retain these documents for six (6) years from the date the PAC's last report is filed.

When the PAC Makes a Contribution

When the PAC makes a contribution to a candidate or political party, the PAC must provide the candidate or party with their complete name, address, and major business, social or political interest as registered with the Registry. See sample Campaign Contribution Card on page 94.

Other Disbursements

Joint Expenditures

KRS 121.160(2)(e)

If advertising is purchased in conjunction with another organization, each organization must pay for its share of the cost with a separate check, rather than one organization paying for the total cost and being reimbursed by the other organization. This method of paying for joint advertising ensures that the PAC complies with KRS 121.160(2)(e). Remember that the committee should maintain an invoice, receipt, contract, or other documentation to support its respective share of shared advertising costs.

Disbursement Adjustments

Refunds received on deposits (such as telephone and other utility deposits), refunds received from overpayment of bills, and proceeds from the liquidation of PAC property (such as office furnishings and equipment) are considered offsets to operating expenditures.

Offsets to operating expenditures are reported as disbursement adjustments in the period in which the refunds or proceeds are received.

Disbursements for Multiple Purposes

KRS 121.160(2)(e); 32 KAR 2:200

If a single purpose does not fully and clearly describe the services rendered or goods purchased, and space on the reporting form does not allow for a complete description, the PAC should attach supplemental information to its report.

For example, payments made on behalf of the PAC by an agent hired by the PAC (e.g., advertising agency, consultant, credit card expenses) must be fully disclosed on the PAC's reports, even though the actual payment was made by the agent.

Invoices for Disbursements

KRS 121.120(4)(j); KRS 121.160(2)(d)

The treasurer should not make any disbursement without an invoice or receipt provided by the person to whom the payment is to be made. The invoices and receipts are to be maintained by the treasurer and made available for reasonable inspection and auditing by the Registry.

Reimbursements

KRS 121.160(2)(e)

To the extent possible, all expenses of the PAC should be approved in advance of incurring the expense, and the vendor should be paid directly. The law contains specific language prohibiting the treasurer from making a payment to someone not directly providing goods or services to the PAC in an attempt to conceal a payment to someone else.

If a member of the PAC does use personal funds for PAC-related expenditures, the PAC treasurer should require the original receipts and invoices obtained by that individual to be submitted at the time the PAC reimburses the individual.

Vote Hauling

KRS 119.205(5); 32 KAR 2:200 § 1(4)

The law provides that all payments to persons transporting voters on election day are to be made by check, regardless of the amount paid to each individual. The PAC must pay each person who transports voters directly and individually. Lump sum payments to third parties for distribution to transporters are not acceptable.

Each person paid for transporting voters to the polls must be reported as a disbursement by name, address and occupation on Schedule 2.

**EVENTS**

KRS 121.180(5)

The “Events” Schedule 3 is used to report specific information about events. If the event raises funds, the gross proceeds from each event as well as any expenses must also be reported.



Events such as rallies, dinners, luncheons, and testimonials are considered fundraising events. The entire cost to attend the event is a contribution.

The sale of items such as hats and t-shirts must be disclosed as a fundraising event. The entire purchase price of the item is considered a contribution.

DEBTS AND OBLIGATIONS

Loans

All loans received by the PAC from individuals or a bank must be itemized and continuously reported until repaid. Loans are reported on the "Itemized Receipts" Schedule 1 and on the "Debts and Obligations" Schedule 4.

Initial Receipt of a Loan

The PAC must report the receipt of a loan as an "Other Receipt." This is recorded on the "Itemized Receipts" Schedule 1, in column 7b and also must be recorded on the "Debts and Obligations" Schedule 4.

Loan Repayments

A repayment of a loan is not recorded as an expenditure. It is recorded as a "Receipts Adjustment" on the "Itemized Receipts" Schedule 1 and should also be reflected on the "Debts and Obligations" Schedule 4. Payments to reduce the principal on a loan must be itemized, regardless of the amount.

Debts Other Than Loans

KRS 121.180(3)(a)(5)

Campaign Finance Law requires that all expenditures "authorized, incurred, or made" be reported. Agreements to make expenditures should be reported as estimated obligations until actual payment is made. A contract for services (for example, a contract for radio advertising) constitutes an agreement to make an expenditure and should be reported as a debt until paid.

Debts Owed by the Committee

An election finance statement is incomplete if it fails to include debts the PAC is obligated to pay but, for whatever reason, has not paid as of the date the election finance statement is filed.

SUMMARY PAGE - BALANCE STATEMENT

When all schedules have been completed, the grand totals from each schedule must be transferred to the Summary Page.

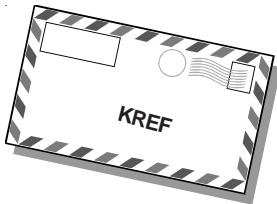
Internal records should be maintained in a manner that will enable the treasurer to easily transfer "Receipts in currency," "Anonymous" and "Unitemized contributions" to the Summary Page. Copies of the PACs previous reports must be maintained in order to complete Column II, "Cumulative This Year."

The ending balance should reconcile with the bank records.

Filing Reports

WHERE TO FILE REPORTS

Election Finance Statements are to be filed with the Registry of Election Finance, 140 Walnut Street, Frankfort, Kentucky 40601. You may file documents with the Registry by any of the following methods:



MAIL:

Reports must be U.S. postmarked. The report must be received or U. S. post marked no later than the grace period ending date.



FAX:

Reports may be faxed to the Registry at (502) 573-5622, to be received no later than the grace period ending date. The original must still be submitted either by mail or hand-delivered.



HAND-DELIVERED:

Hand-delivered reports should be delivered between the hours of 8:00 a.m. to 4:30 p.m., Monday through Friday, no later than the grace period ending date.

When the grace period ending date falls on a weekend or a legal holiday the report will be due on the next working day.

WHEN TO REPORT

Reporting Schedule

KRS 121.180(6)(d)

All permanent committees shall report on the last day of the first calendar quarter following the registration of the committee. Permanent Committees shall continue reporting on the last day of each succeeding calendar quarter until the committee terminates.

2006 Reporting Schedule

1st Quarter Report

Due Date 03/31/2006

Grace Ends 04/05/2006

3rd Quarter Report

Due Date 09/30/2006

Grace Ends 10/05/2006

2nd Quarter Report

Due Date 06/30/2006

Grace Ends 07/05/2006

4th Quarter Report

Due Date 12/31/2006

Grace Ends 01/05/2007

2007 Reporting Schedule

1st Quarter Report

Due Date 03/31/2007

Grace Ends 04/05/2007

3rd Quarter Report

Due Date 09/30/2007

Grace Ends 10/07/2007

2nd Quarter Report

Due Date 06/30/2007

Grace Ends 07/05/2007

4th Quarter Report

Due Date 12/31/2007

Grace Ends 01/07/2008

Reporting Period

Each report covers activity during a specific time period. PAC reports are filed on a quarterly basis. Generally, a report begins where the last report ends. There should never be gaps between the periods covered. For each report filed, the beginning balance must be the same as the ending balance of the previous report. The treasurer should also reconcile the reported ending balance to the PAC's bank balance before the report is filed.

RECONCILING THE BANK ACCOUNT

Every effort should be made to reconcile the bank statement with the Election Finance statements as soon as possible. Record any miscellaneous charges, such as bank service charges, on the Election Finance statements as disbursements. Record any interest earned as a receipt.

The balance on a bank statement is always reconcilable, and the treasurer should continue until the bank statement agrees exactly with the reported transactions.

FILING AMENDMENTS

The PAC must file an amended report if it is discovered an earlier report contained erroneous or incomplete information. The PAC should not wait until the next reporting period to file an amendment. Amended reports should be filed as soon as the error is discovered, or as soon as any previously missing information is available. In addition to penalties for the failure to file reports, the law also provides penalties for filing inaccurate or incomplete reports.

When filing an amended report, the PAC should indicate on the cover page of the report that the document is an amended report. The PAC should file a corrected version of the schedule(s) that contained the incomplete or incorrect information.

Notes:

Notes:

Closing the PAC

CLOSING THE PAC

If the PAC decides to terminate, it must liquidate all assets. The sale of PAC assets is reported as an “Other Receipt” on “Itemized Receipts” Schedule 1, in column 7b. Any excess funds in the PAC account must be disposed in a manner permitted by statute (as explained below), and the PAC must file a final report showing a zero balance.

Disposition of Unexpended PAC Funds

KRS 121.180(10)

When a PAC wishes to terminate and has unexpended funds in the account, those funds may be disposed of in whole or in part as follows:

- Escheat to the State Treasury;
- Be returned pro rata to all contributors;
- In the case of a partisan permanent committee, organized to support candidates of a single political party, funds may be transferred to a caucus campaign committee, the state or county party executive committee, or to an affiliated committee; or
- Donate the funds to any charitable, nonprofit, or educational institution recognized under Section 501(c)(3) of the United States Internal Revenue Code.

Termination Report

A final report must be filed showing that all outstanding debts have been paid, and that the PAC account has a zero balance. The final report may be filed as soon as this criteria has been met. It is not necessary to wait until the next quarterly filing date. The reporting form contains a box to mark when the PAC is filing the final report. There is no separate form for termination.

Custodian of Records

The PAC must authorize someone to preserve the PAC's records for six (6) years after the last report has been filed. The Registry should be supplied with the name, mailing address, and phone number of the individual responsible.

Notes:

Registry Procedures

COMPLAINTS

KRS 121.140; 32 KAR 2:030; 32 KAR 2:040; 32 KAR 2:050; 32 KAR 2:210

Upon receipt of a sworn, written complaint, the General Counsel is required to notify the alleged violator (respondent) that a complaint has been filed. The respondent has 15 days to provide a written response. The General Counsel then determines if there is reason to believe that a violation may have occurred or is about to occur. An investigation will be conducted. Upon completion of the investigation, the General Counsel will report his or her findings and make a recommendation to the Registry for further action. The respondent will be notified in writing of any action by the Registry.

If the Registry finds probable cause that a civil violation has occurred, the matter is referred to the General Counsel and Executive Director for conciliation with the respondent. A Conciliation Agreement may require the respondent to comply with one or more of the following:

- To cease and desist violations of the law;
- To file required reports or other documents or information;
- To pay a penalty not to exceed \$100 a day, up to a maximum total fine of \$5,000, for failure to file any report, payment of an administrative fee, or other document or information required by law until the report, fee payment, document, or information is filed; except that there shall be no maximum total fine for candidates for statewide office; or
- To pay a penalty not to exceed \$5,000 per violation for acts of noncompliance with provisions contained in KRS Chapter 121.

If the respondent complies with the Conciliation Agreement and the Registry approves, no further action will be taken in the matter. However, if no Conciliation Agreement is reached, a hearing will be conducted before a retired or former judge or justice appointed by the Chief Justice of the Kentucky Supreme Court. The judge shall render a decision which, upon approval by the Registry, may order the respondent to comply with the same provisions discussed above. Conciliation Agreements and Final Orders of the Registry may be enforced in Franklin Circuit Court or other court of competent jurisdiction.

It should be noted that, pursuant to administrative regulations promulgated by the Registry, failure to comply with the reporting requirements contained in KRS 121.180 shall constitute prima facie evidence of probable cause to believe a violation has occurred. The General Counsel and Executive Director may immediately enter into conciliation negotiations with the respondent.

How to File a Complaint

32 KAR 2:030

If you wish to file a complaint with the Registry, you must comply with the following:

1. The complaint should be filed with the General Counsel of the Registry;
2. The complaint must be in writing;
3. The complainant shall provide his or her full name and address;
4. The contents of the complaint shall be sworn to and signed in the presence of a notary public, and must contain an appropriate notary certification;
5. The statements contained in the complaint shall be made under penalty of perjury.
6. The complaint must clearly identify the respondents and provide their addresses;
7. The statements which are not based on personal knowledge of the complainant must be accompanied by an identification of the source of the information which leads the complainant to believe the truth of his or her statements;
8. The complaint must contain a clear and concise recitation of facts supporting his or her allegations; and
9. The complaint must be accompanied by documentation, if known and available, which supports the allegations.

Referrals for Prosecution

KRS 121.140(5); KRS 121.990

If the Registry determines there is probable cause to believe that a knowing violation has occurred, the Registry will refer the violation to the Attorney General for prosecution. A knowing violation constitutes a Class D felony. The Attorney General may request the General Counsel for the Registry or the appropriate County or Commonwealth's Attorney to prosecute the matter.

Right to Appeal

KRS 121.140(6)

Any person directly involved or affected by a final decision of the Registry, other than a referral for prosecution, may appeal the final decision within 30 days after the date of the Registry's Order. Appeals may be brought in Franklin Circuit Court.

ADVISORY OPINIONS

KRS 121.135; 32 KAR 2:060

Any person may request an Advisory Opinion from the Registry concerning the application of campaign finance laws to a specific transaction or activity by the person. Requests must be in writing, and must identify the person(s) involved in the specific activity. **General questions of interpretation or questions posing a hypothetical situation or regarding actions by a third party shall not be considered for an Advisory Opinion by the Registry.** The Registry is required to issue an Advisory Opinion within 30 days of receipt of the request. If a candidate, slate of candidates or either of their campaign committees request an opinion not more than 30 days before an election which they are to appear on the ballot, the Advisory Opinion must be issued within 20 days after the Registry receives the request.

An Advisory Opinion issued by the Registry is binding only as to the person involved in the specific transaction or activity with respect to which the Advisory Opinion is rendered. If a person or committee to whom an Advisory Opinion has been issued acts in good faith in accordance with the terms of the Advisory Opinion, it shall be a defense against any sanction provided by law or administrative regulation. It shall be no defense in any civil or criminal proceeding for a person to rely on an Advisory Opinion if he or she was not the party involved in the specific transaction or activity with respect to which the Advisory Opinion was rendered.

PENALTIES

KRS 121.990

The penalties for knowing violations of KRS Chapter 121 may result in conviction of a Class D felony. Substantial civil penalties may also be assessed for nonknowing violations.

Corporations convicted of knowingly violating the campaign finance laws stand to have their corporate charters revoked or lose their ability to do business in Kentucky, and face substantial fines. In the case of knowing violations by individuals, a Class D felony conviction may result.

For specific penalty provisions, see KRS 121.990.

Notes:

GLOSSARY

Advisory Opinion: A formal written response by the Registry to a question concerning the application of KRS Chapters 121 to a specific transaction or activity.

Candidate: A person who has received contributions, made expenditures, appointed a campaign treasurer, or given consent for anyone else to do so on their behalf with a view to bring about their nomination or election to public office (except Governor and Lieutenant Governor – See “Slate of Candidates”).

Caucus Campaign Committee: A caucus group which receives contributions and makes expenditures to support or oppose a candidate or slate of candidates. (This group must file a Committee Registration form with the Registry.)

Contributing Organization: A group which merely contributes to candidates, campaign committees, executive committees or caucus campaign committees from time to time with funds derived solely from within the group.

Contributor: An individual or group who gives something of value to a committee, candidate, or slate of candidates.

Disbursement: Any expenditure of money.

Disclaimer: The information which is required to identify the purchaser of advertising or other material advocating the election or defeat of a clearly identified candidate, slate of candidates, or group of candidates.

Election: Any primary, runoff primary, general, or special election to fill vacancies regardless of whether a candidate or slate of candidates is opposed or unopposed in an election. Each primary, runoff primary, general, or special election shall be considered a separate election.

Executive Committee: A state-level executive committee of a political party, or a district or county-level executive committee which is a subdivision or affiliate of the state party. Groups such as women’s clubs are not executive committees.

Fundraising Event: A gathering of people organized to support a candidate, slate of candidates, or committee. Examples of fundraising events are: testimonial affairs, dinners, luncheons, rallies, and mass collections. Also included are the sale of items such as buttons, hats, ties, and literature.

Independent Expenditure: The expenditure of money or other things of value for a communication which expressly advocates the election or defeat of a clearly identified candidate, or slate of candidates and which is made without any coordination, consultation, or cooperation with any candidate, campaign committee, or any authorized person acting on behalf of any of them, and which is not made in concert with, or at the request or suggestion of any candidate, campaign committee, or any authorized person acting on behalf of any of them.

In-kind Contribution: A non-monetary contribution such as goods, services, or advertising in excess of \$100 per election, per contributor, or a series of similar donations which in the aggregate, exceeds a value of \$100 per election, per contributor.

PAC: Acronym for Political Action Committee; under KRS Chapter 121, committees organized as a PAC are called “Permanent Committees” (see below).

Permanent Committee: A group of individuals, including an association, committee or organization, which is intended to be a permanent organization having as a primary purpose expressly advocating the election or defeat of one or more clearly identified candidates, slates of candidates, or political parties, which functions on a regular basis throughout the year.

Political Issues Committee: A group of three or more persons joining together to advocate or oppose a constitutional amendment or public question which appears on the ballot if that committee receives or expends money in excess of \$1,000.

Registry: Kentucky Registry of Election Finance.

Slate of Candidates: Any two persons who have filed a joint notification and declaration to bring about their nomination for election to the offices of Governor and Lieutenant Governor.

Complying with Other Laws

In addition to complying with campaign finance law, PACs may be subject to laws and rules outside the Registry's jurisdiction. This Appendix lists some of the agencies that the PAC may wish to contact.

Employee Information

Federal Withholding Information for Employees, Independent Contractor Rules, Federal Filing and Deposit Requirements for Payroll Tax Returns

Internal Revenue Service
1-800-829-1040

Obtain an Instant Federal Employer Identification Number (FEIN)

Internal Revenue Service: Telephone 1-800-829-4933
 Fax 1-859-669-5760
 <http://www.irs.gov/pub/irs-pdf/pss4.pdf>

Social Security and Medicare Taxes

Social Security Administration: 1-800-772-1213

Obtain Kentucky Withholding and Sales Tax Account Numbers

Kentucky Revenue Cabinet
Registration Compliance Section
502-564-3371

Assistance Completing Kentucky Withholding Tax Section

Kentucky Revenue Cabinet
Withholding Tax Section
502-564-7287

Obtain an Unemployment Insurance Number

Kentucky Office of Employment and Training
Unemployment Insurance
502-564-2272

Sale and Distribution of Campaign Items***Assistance Completing Kentucky Sales Tax Forms***

Department of Revenue
Sales and Use Tax Section
502-564-5170

Selling or Serving Alcoholic Beverages at Functions

Cabinet for Environmental and Public Protection
Office of Alcohol Beverage Control

Selling or Serving Liquor
502-564-4850

Selling or Serving Beer
502-564-4850

The Legality of Raffles, Drawings or Other Games of Chance

Cabinet for Environmental and Public Protection
Office of Charitable Gaming
502-573-5528
1-800-729-5672

General Information

Determine Whether a Business is Incorporated

Kentucky Secretary of State
Corporations Division
502-564-7330
<http://www.sos.ky.gov/>

Registered Voter Lists, Mailing Labels, Campaign Advertising at the Polling Place

State Board of Elections
502-573-7100
<http://www.elect.ky.gov/>

Political Advertising Broadcast Disclaimer Questions

Federal Communications Commission (FCC)
Political Division
Telephone 202-418-1440
FAX 202-418-1124

Federal Election Regulations

Federal Elections Commission (FEC)
1-800-424-9530
<http://www.fec.gov/>

Health Permits for Serving Food

Contact the local health department where the food is being served. A listing of local health departments can be obtained from Department for Public Health, Food Safety Branch, 502-564-7181.

Bulk Mail Postal Permit

United States Postal Service
Contact the local Post Office

Ethics Questions

Executive Branch Ethics Commission

502-564-7954

<http://ethics.ky.gov/>

Legislative Ethics Commission

502-573-2863

<http://www.lrc.ky.gov/>

Judicial Ethics

Judicial Branch

State Law Library

502-564-4193

Political Parties

Democratic Party of Kentucky

260 Democratic Drive

Frankfort, KY 40601

502-695-4828

<http://www.kydemocrat.com/>

Republican Party of Kentucky

105 W 3rd Street

Frankfort, KY 40601

502-875-5130

<http://www.rpk.org/>

Sample Forms & Instructions

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KENTUCKY REGISTRY OF ELECTION FINANCE

140 Walnut Street, Frankfort, KY 40601-3240

(502) 573-2226 / FAX (502) 573-5622

www.kref.ky.gov

REGISTRY USE

Date Received

Date Approved

POLITICAL COMMITTEE REGISTRATION

Please type or print

Committee Name - Do not include candidate's name in committee name unless authorized by candidate. (KRS 121.210(4)). Acronyms are permitted but full title from which derived must be shown. (KRS 121.170).

_____(_____)_____-_____
Mailing address (including city, state and zip) Daytime Telephone Number

State the name of sponsor, the specific source of funds and the purpose for which this committee is being registered. (Permanent committees must list the major business, social, or political interest represented.)

This committee is being organized as a: (check one)

Date committee plans to be active:
(Committees with on-going activity
use "Indefinite")

☐ **CAMPAIGN COMMITTEE** (for a candidate during an election
campaign) - KRS 121.015(3)(a).

☐ **CAUCUS CAMPAIGN COMMITTEE** - KRS 121.015(3)(b).

☐ **POLITICAL ISSUES COMMITTEE** (for an issue which will
appear on the ballot) - KRS 121.015(3)(c).

☐ **PERMANENT COMMITTEE** (a permanent organization which
functions on a regular basis) - KRS 121.015(3)(d).

FROM: ____/____/____

THROUGH: ____/____/____

NOTE: The chairperson and the treasurer of a committee shall be separate persons - KRS 121.170(4)

CHAIRPERSON INFORMATION:

Daytime Telephone Number: (____)_____-____

Home Telephone Number: (____)_____-____

Name E-mail Address: _____

Mailing address (including city, state and zip)

TREASURER INFORMATION:

Daytime Telephone Number: (____)_____-____

Home Telephone Number: (____)_____-____

Name E-mail Address: _____

Mailing address (including city, state and zip)

CUSTODIAN OF FINANCIAL RECORDS INFORMATION:
(if other than treasurer)

Daytime Telephone Number: (____)_____-____

Home Telephone Number: (____)_____-____

Name E-mail Address: _____

Mailing address (including city, state and zip)

INSTRUCTIONS FOR COMPLETING ELECTION FINANCE STATEMENT (KREF 006/P)

COVER PAGE

- Box 1** Enter the committee name. Enter the PAC Acronym, if applicable.
- Box 2** Enter KREF filer number assigned by the Registry.
- Box 3** Enter chairperson's name, complete mailing address and daytime telephone number.
- Box 4** Enter treasurer's name, complete mailing address and daytime telephone number.
- Box 5** Enter custodian's name, complete mailing address and daytime telephone number.
- Box 6** Check the appropriate block for the type of statement being filed.
- Box 7** Enter beginning and ending dates for the period covered by the statement.
The dates should be consecutive from one report to the next.
- Box 8** Type or print the name of the chairperson or treasurer, sign and date the report.

If the committee had no activity between reporting periods, complete Cover Page and Summary Page. Enter -0- in receipts on Line 2; enter -0- in disbursements on Line 3; and enter the ending balance from last statement on Line 10.

KENTUCKY REGISTRY OF ELECTION FINANCE
140 Walnut Street
Frankfort, Kentucky 40601-3240
(502) 573-2226 FAX (502) 573-5622
www.kref.ky.gov

PERMANENT COMMITTEE (PAC)
ELECTION FINANCE STATEMENT
COVER PAGE

1. PAC Name and Mailing Address:

PAC Acronym (if applicable):

2. KREF Filer Number:

This Space for Registry Use Only

Logged _____ Keyed _____

3. Chairperson's Name and Mailing Address:

Daytime Phone #: (____) ____ - _____

4. Treasurer's Name and Mailing Address:

Daytime Phone #: (____) ____ - _____

5. Custodian's Name and Mailing Address:

Daytime Phone #: (____) ____ - _____

6. Type of Statement:

a. ☐ Quarterly

b. ☐ Termination for _____
Month - Day - Year

c. ☐ AMENDMENT for _____
(Indicate which report is being amended)

7. This Statement Covers:

From: _____
Month - Day - Year

To: _____
Month - Day - Year

**NOTE: USE ONLY THOSE PAGES WHICH
APPLY TO YOUR PAC. YOU MAY DUPLICATE
SCHEDULES AS NEEDED.**

8. Verification: I certify that I have examined this Election Finance Statement and to the best of my knowledge and belief it is true, correct, and complete.

NOTE: Submission of false, erroneous, or incomplete information may subject the person signing this statement to the penalties of KRS 121.990.

Chairperson or

Treasurer: _____

Type or Print Name

Authorized Signature

Date: _____

Month-Day-Year

ITEMIZED RECEIPTS
SCHEDULE 1

Box 1 Enter the committee's name.

Box 2 Enter the KREF filer number.

Box 3 Enter beginning and ending dates for the period covered by the statement.

Read the following instructions before completing Schedule 1:

- *Itemized means to list contributions on Schedule 1, and give all information required on that Schedule. Individuals and Authorized Entities must be itemized when they give in excess of \$100.00 during the calendar year.*
- *Contributions from other PAC's must be itemized regardless of the amount contributed.*
- *To record cash receipts see instructions on Schedule 1A.*
- *To record anonymous contributions and unitemized contributions see the instructions on the Summary Page, lines 1d and 1e. (The committee must keep these amounts in their internal records.)*
- *If the PAC refunds a contribution to a contributor, record the refund as a negative receipt. This is the only method that will ensure that the PAC's total receipts are adjusted to reflect actual receipts. DO NOT record a receipt you are returning as a Disbursement on Schedule 2*
- *DO NOT Enter a disbursement that is being returned as a receipt (i.e., a contribution the PAC made) – See instructions on Schedule 2.*

Box 4 Enter name and complete address of the contributor.

Box 5 Check type of contribution or receipt.

Box 6 Enter date of contribution or receipt.

Box 7a Enter amount of contribution or receipt.

Box 7b Enter the amount of other receipts. **(Items such as interest would be recorded as other receipts.)**

Box 8 Enter the cumulative amount received from each contributor for the calendar year. **(Include both monetary and in-kind contributions. To obtain this information, the committee must keep records that identify contributors and their cumulative for the year.)**

Box 9 Enter the occupation and employer for the contributor. Be specific. An occupation such as "businessman" is insufficient. If the contributor is self-employed, give the name under which he/she does business. Or, indicate the major business, social or political interest represented by the contributing PAC.

Totals Enter the subtotals for Items 7a and 7b on each Schedule 1 you complete.

Enter the "Total this Period" on the bottom of the last Schedule 1.

Transfer the "Total this Period" in Item 7a to Line 1a on the Summary Page.

Transfer the "Total this Period" in Item 7b to Line 1b on the Summary Page.

KREF 006/P KENTUCKY REGISTRY OF ELECTION FINANCE 140 Walnut Street Frankfort, Kentucky 40601-3240 (502) 573-2226 FAX (502) 573-5622 www.kref.ky.gov		1. PAC Name:			3. This Statement Covers: From: _____ Month - Day - Year To: _____ Month - Day - Year	
		2. KREF Filer Number:				
4. Name and Address from whom received. Receipts in excess of \$100 <i>must</i> be itemized. All contributions from other PACs, regardless of amount, <i>must</i> be itemized	5. Type of Contribution or Other Receipt	6. Date of Receipt	AMOUNT		8. Cumulative for Year (per contributor) (Monetary and In-kind)	9. Occupation and Employer of Contributor. (If self-employed, name under which doing business.) Occupation shall be specific. OR Major Business, Social or Political Interest represented by the PAC
	<input type="checkbox"/> Direct from a person or authorized entity. <input type="checkbox"/> From Fundraising Event <input type="checkbox"/> Transfer of funds from affiliated committee <input type="checkbox"/> Other: _____		7a. Contribution by check or written instrument	7b. Other Receipts		

CASH RECEIPTS
SCHEDULE 1A

Box 1 Enter committee name.

Box 2 Enter KREF filer number.

Box 3 Enter beginning and ending dates for the period covered by the statement.

Enter the date and amount of each individual cash contribution received during the period.

Enter the subtotal for each column, and subtotal each Schedule 1A you complete.

Total all completed Schedule 1As, and enter the "Total # of Contributors" and "Total Amount this Period," on the bottom of the last Schedule 1A.

Transfer the "Total # of Contributors" and the "Total Amount this Period" to Line 1c of the Summary Page.

KREF 006/P KENTUCKY REGISTRY OF ELECTION FINANCE 140 Walnut Street Frankfort, Kentucky 40601-3240 (502) 573-2226 FAX (502) 573-5622 www.kref.ky.gov	1. PAC Name: _____ 2. KREF Filer Number: _____	3. This Statement Covers: From: _____ Month - Day - Year To: _____ Month - Day - Year
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Date of Contribution	Amount of Contribution	Date of Contribution	Amount of Contribution	Date of Contribution	Amount of Contribution	Date of Contribution	Amount of Contribution	Date of Contribution	Amount of Contribution
Subtotal - # of Contributors	Subtotal - Amount of Contributions	Subtotal - # of Contributors	Subtotal - Amount of Contributions	Subtotal - # of Contributors	Subtotal - Amount of Contributions	Subtotal - # of Contributors	Subtotal - Amount of Contributions	Subtotal - # of Contributors	Subtotal - Amount of Contributions

Subtotal This Page

Number of Contributors	Amount of Contributions
Total # of Contributors	Total Amount This Period

(Only on last page of Schedule) Total This Period

Enter these totals on line 1c on Summary Page

IN-KIND CONTRIBUTIONS RECEIVED
SCHEDULE 1B

- Box 1** Enter committee name.
- Box 2** Enter KREF filer number.
- Box 3** Enter the beginning and ending dates of the period covered by the report.
- Box 4** Enter the name and complete address of the contributor. Remember to itemize all in-kind contributions over \$100. **(All PAC receipts, regardless of amount, must be itemized.)**
- Box 5** Enter a description of the in-kind contribution. Be specific.
- Box 6** Enter the date the in-kind contribution was received.
- Box 7** Enter the value of the in-kind contribution.
- Box 8** Enter cumulative contributions for the calendar year.
(Include both monetary and in-kind contributions. To obtain this information, keep records that identify contributors and their cumulative for the year.)
- Box 9** Enter the occupation and employer of the contributor. Be specific. An occupation such as “businessman” is insufficient. If the contributor is self-employed, give the name under which he/she does business. Or, indicate the major business, social or political interest represented by the contributing PAC.

Total Enter the subtotals for Item 7, on each Schedule 1B you complete.

Enter the “Total this Period” on the bottom of the last Schedule 1B.

Transfer the “Total this Period” from Item 7 to Line 4a on the Summary Page.

In-kind contributions are listed separately on the Summary Page and are not included in the total receipts or disbursements. (If included, the ending balance of the report will not reconcile with the committee’s bank statements.)

KREF 006/P KENTUCKY REGISTRY OF ELECTION FINANCE 140 Walnut Street Frankfort, Kentucky 40601-3240 (502) 573-2226 FAX (502) 573-5622 www.kref.ky.gov		1. PAC Name: <hr/> 2. KREF Filer Number: <hr/>			3. This Statement Covers: From: _____ Month - Day - Year To: _____ Month - Day - Year	
4. Name and Address from whom received. Receipts in excess of \$100 <i>must</i> be itemized.	5. Describe In-Kind Contribution	6. Date of Receipt	7. Value of In-Kind Contribution	8. Cumulative for Year (per contributor) (Monetary AND In-Kind)	9. Occupation and Employer of Contributor. (If self-employed, name under which doing business.) Occupation shall be specific, OR Major Business, Social or Political Interest represented by the PAC	

DISBURSEMENTS

SCHEDULE 2

Box 1 Enter committee name.

Box 2 Enter KREF filer number.

Box 3 Enter the beginning and ending dates of the period covered by the report.

Read the following instructions before completing Schedule 2:

- *Each disbursement (payment) must be listed on Schedule 2.*
- *All disbursements over \$25 must be paid by check. It is a good practice to make all expenditures by check.*
- *A returned or refunded disbursement [i.e., contribution -or- expenditure the PAC makes to a candidate], should be reported on Schedule 2 as a negative disbursement. This is the only method to ensure that the PAC's total expenditures are adjusted to reflect actual expenses. DO NOT RECORD A RETURNED DISBURSEMENT AS A RECEIPT ON SCHEDULE 1.*

Box 4 Enter the **name, complete address, and occupation** of the person or business to whom the disbursement was made for disbursements over \$25. Disbursements of \$25 or less only require the date, amount, and purpose.

Box 5 Enter the purpose for all disbursements. Be specific.

If the PAC makes a candidate contribution, disclose the name of the candidate.

If the PAC reimburses someone who purchased items for the PAC, list the name of the individual reimbursed, and what they purchased

List the recipient of the expenditure, if other than the PAC.

Box 6 Enter the date the disbursement was made.

Box 7 Enter the amount of disbursement.

Totals Enter the subtotal for Item 7 on each Schedule 2 you complete.

Enter the "Total this Period" on the bottom of the last Schedule 2.

Transfer the "Total this Period" from Item 7 to Line 3 on the Summary Page.

KREF 006/P KENTUCKY REGISTRY OF ELECTION FINANCE 140 Walnut Street Frankfort, Kentucky 40601-3240 (502) 573-2226 FAX (502) 573-5622 www.kref.ky.gov DISBURSEMENTS SCHEDULE 2		1. PAC Name:		3. This Statement Covers: From: _____ Month - Day - Year To: _____ Month - Day - Year	
		2. KREF Filer Number:			
4. Name, Address and Occupation of person to whom paid. (If over \$25, disbursement <i>must</i> be made by check.)		5. List purpose for EACH disbursement. (Be specific) (If \$25 or less, show purpose, date and amount.) Recipient of expenditure, if other than PAC, must be listed.		6. Date	7. Amount Disbursed

IN-KIND CONTRIBUTION GIVEN BY PAC
SCHEDULE 2A

- Box 1** Enter committee name.
- Box 2** Enter KREF filer number.
- Box 3** Enter the beginning and ending dates of the period covered by the report.
- Box 4** Enter the name and complete address of the person to whom the in-kind contribution was made.
- Box 5** Enter a description of the in-kind contribution given. Be specific.
- Box 6** Enter the date the in-kind contribution was given.
- Box 7** Enter the value of the in-kind contribution given during this reporting period.
- Totals** Enter the subtotals for Item 7 on each Schedule 2A you complete.

Enter the "Total this Period" on the bottom of the last Schedule 2A.

Transfer the "Total this Period" from Item 7 to Line 4b on the Summary Page.

This Schedule is used when the PAC does not spend any funds, but the candidate receives something of value. For example, if a PAC allows a candidate to use its mailing list, the use of the list has a value, even though the PAC did not spend any funds. However, if the PAC actually purchases something of value, i.e., a newspaper ad, etc., and gives it to the candidate, the item purchased must be reported as a disbursement on Schedule 2.

In-kind contributions are listed separately on the Summary Page. They are not included in the total receipts or disbursements. (If included, the ending balance of the report will not reconcile with the committee's bank statements.)

KREF 006/P KENTUCKY REGISTRY OF ELECTION FINANCE 140 Walnut Street Frankfort, Kentucky 40601-3240 (502) 573-2226 FAX (502) 573-5622 www.kref.ky.gov	1. PAC Name:	3. This Statement Covers: From: _____ Month - Day - Year To: _____ Month - Day - Year	
	2. KREF Filer Number:		
4. Name and Address of Candidate/Committee to Whom In-kind Contribution was Made.	5. Description of In-kind Contribution. (Be specific)	6. Date	7. Value of In-kind Contribution

Events
Schedule 3

- Box 1** Enter committee name.
- Box 2** Enter KREF filer number.
- Box 3** Enter the beginning and ending dates of the period covered by the statement.
- Box 4** Enter the date(s) the fundraising activity or event was held.
- Box 5** Enter the name of the committee or person who sponsored the event and the address where the activity was held.
- Box 6** Enter the type of fundraising event or activity, such as bean soup supper, fish fry, etc. The recipient, if other than PAC, must be listed.
- Box 7** Enter total receipts generated by the event or activity.
- Box 8** Enter the total cost incurred in conducting the event or activity.

Each fundraising activity or event must be listed separately. This schedule must be filed with the Election Finance Statement covering the period in which the fundraising activity or event took place, and is for informational purposes only. All receipts in excess of \$100 must be itemized on Schedule 1, and all other receipts must be included on Schedule 1A, Cash Receipts, or on the Summary Page as unitemized, anonymous, or in-kind receipts. All costs incurred in connection with activities or events must be included on Schedule 2, or as in-kind contributions on Schedule 1B.

An Event is a testimonial affair, dinner, luncheon, rally, or similar events, mass collections and the sale of items such as buttons, hats, ties, literature and similar materials. For sale of items, list the date the sales began through the date the sales ended in Box 4.

KREF 006/P KENTUCKY REGISTRY OF ELECTION FINANCE 140 Walnut Street Frankfort, Kentucky 40601-3240 (502) 573-2226 FAX (502) 573-5622 www.kref.ky.gov		1. PAC Name:		3. This Statement Covers: From: _____ Month - Day - Year To: _____ Month - Day - Year	
		2. KREF Filer Number:			
4. Date Activity or Event was Held	5. Name of Person Sponsoring Event and Address Where Activity was Held	6. Type of Fundraising Activity or Event. (Recipient, if other than PAC, must be listed.)		7. Total Amount Received	8. Total Cost

NOTE: Each fundraising activity or event must be listed separately. This schedule must be filed with the Election Finance Statement covering the period in which the fundraising activity or event took place, and is for informational purposes *only*. All receipts in excess of \$100 must be itemized on Schedule 1, and all other receipts must be included on Schedule 1A, Cash Receipts, or on the Summary Page as unitemized, anonymous, or in-kind receipts. All costs incurred in connection with activities or events must be included on Schedule 2, or as in-kind contributions on Schedule 1B.

Debt and Obligations
Schedule 4

- Box 1** Enter committee name.
- Box 2** Enter KREF filer number.
- Box 3** Enter the beginning and ending dates of the period covered by the report.
- Box 4** Enter the name and complete mailing address of the person or entity to whom the committee owes money. List each debt on a separate line.
- Box 5** Enter the type of debt or obligation. (Expenses incurred that have not been paid in this reporting period.)
- Box 6** Enter the date the debt was incurred.
- Box 7** Enter the original amount of the debt.
- Box 8** Enter any payments previously made.
- Box 9** Enter any payment made during this reporting period.
- Box 10** Enter the outstanding balance as of the close of this reporting period.
- Totals** Enter the subtotals for Item 10, on each Schedule 4 you complete.

Enter the "Total this Period" on the bottom of the last Schedule 4.

Transfer the "Total this Period" from Item 10 to Line 5 on the Summary Page.

Each debt and obligation must be listed separately and this schedule must be filed with the Election Finance Statement. All loans must be itemized on Schedule 1 as "Other Receipts." All payments made on loans and/or debts must be itemized on Schedule 2 as disbursements.

KREF 006/P KENTUCKY REGISTRY OF ELECTION FINANCE 140 Walnut Street Frankfort, Kentucky 40601-3240 (502) 573-2226 FAX (502) 573-5622 www.kref.ky.gov		1. PAC Name: 2. KREF Filer Number:				3. This Statement Covers: From: _____ Month - Day - Year To: _____ Month - Day - Year	
4. Name and Mailing Address to Whom Debt is Owed	5. Type of Obligation	6. Date Incurred	7. Original Amount	8. Prior Payment	9. Payment Made this Reporting Period	10. Outstanding Balance at Close of This Period	

Subtotal This Page	
(Only on last page of Schedule) Total This Period	

Enter this total on
line 5 "Total Debts &
Obligations" on the
Summary Page

NOTE: If you have debts or obligations, this schedule must be filed with every Finance Statement up to and including the period in which all debts are paid or otherwise satisfied.

SUMMARY PAGE

Heading

Enter the Committee's name, KREF filer number, and period covered by report.

Receipts

Line 1a Transfer the total amount of itemized contributions to Column I from Schedule 1, Item 7a.

Line 1b Transfer the total amount of Other Receipts to Column I from Schedule 1, Item 7b.

Line 1c Enter the total number of people who contributed cash. Enter the total amount of cash receipts in Column I from Schedule 1A.

Line 1d Enter the total number of anonymous contributors. Enter the total amount of anonymous contributions in Column I. **(This information must come from the committee's records.)** Enter the total anonymous contributions for this calendar year in Column II.

Line 1e Enter the total number of contributors. Enter the total amount of unitemized contributions in Column I. **(This information must come from the committee's records.)**

Line 2 Enter the total receipts from this reporting period in Column I. Enter the total receipts for this calendar year in Column II.

Disbursements

Line 3 Transfer the total disbursements for this period in Column I from Schedule 2, Item 7. Enter total disbursement amount for the year in Column II.

In-kind Contributions

Line 4a Transfer the total in-kind contributions **received** this period to Column I from Schedule 1B, Item 7. Enter the total in-kind contributions received for the calendar year in Column II.

Line 4b Transfer the total in-kind contributions **given** by the PAC during this period in Column I from Schedule 2A, Item 7. Enter the total in-kind contributions given for the calendar year in Column II.

Debts and Obligations

Line 5 Transfer the amount of debts or obligations owed by the committee to Column I from Schedule 4, Item 10.

Balance Statement

Line 6 Enter ending balance from the last report in Column I. Enter zero if no previous report has been filed.

Line 7 Transfer from Line 2, Column I, the total receipts for this period.

Line 8 Enter the total of Lines 6 and 7 in Column I and Column II.

Line 9 Transfer total disbursements for this period from Line 3, Column I.

Line 10 Enter the total of Line 9 minus Line 8 in Column I and Column II.

SUMMARY PAGE

Committee: _____ KREF Filer # _____ Period From: _____ To: _____

RECEIPTS**COLUMN I
(THIS PERIOD)****COLUMN II
(CUMULATIVE THIS YEAR)**

1. CONTRIBUTIONS: (including all receipts from Events)

a. Itemized by check or written instrument (Schedule 1, Item 7a)

\$ _____

b. Other receipts (Schedule 1, Item 7b)

+ \$ _____

c. Receipts in currency (Number of People _____)
(Individual cash contribution limit is \$50) (Schedule 1A)

+ \$ _____

d. Anonymous (Number of People _____)
(Maximum \$50 per contribution)

+ \$ _____

\$ _____
(\$1,000 Maximum per election)e. Unitemized contributions (Number of People _____)
(Contributions by check of \$100 or less)

+ \$ _____

2. TOTAL RECEIPTS

= \$ _____

\$ _____

DISBURSEMENTS

3. TOTAL DISBURSEMENTS (Schedule 2, Item 7)

\$ _____

\$ _____

IN-KIND CONTRIBUTIONS

4. a. In-kind Contributions Received (Schedule 1B, Item 7)

\$ _____

\$ _____

b. In-kind Contributions Given (Schedule 2A, Item 7)

\$ _____

\$ _____

DEBTS AND OBLIGATIONS INFORMATION

5. Total Debts and Obligations (Schedule 4, Item 10)

\$ _____

BALANCE STATEMENT

6. Ending balance of last report (Enter -0- if no previous report)

\$ _____

7. Add total amount received during reporting period (Line 2, Column 1)

+ \$ _____

8. Sub-Total (Add lines 6 and 7)

= \$ _____

9. Subtract total amount disbursed during reporting period (Line 3, Column 1)

- \$ _____

10. ENDING BALANCE (Subtract Line 9 from Line 8)

= \$ _____

KENTUCKY REGISTRY OF ELECTION FINANCE
140 Walnut Street
Frankfort, Kentucky 40601-3240
(502) 573-2226 FAX (502) 573-5622
www.kref.ky.gov

PERMANENT COMMITTEE (PAC)
ELECTION FINANCE STATEMENT
COVER PAGE

1. PAC Name and Mailing Address:
ABC PAC
P.O. Box 3, Louisville, KY 40032

PAC Acronym (if applicable):

2. KREF Filer Number:
321654

This Space for Registry Use Only

Logged _____ Keyed _____

3. Chairperson's Name and Mailing Address:

John Smith
422 Main Street
Louisville, KY 40032

Daytime Phone #: (606) 123-4321

4. Treasurer's Name and Mailing Address:

Jane Treasurer
101 Frist Street
Louisville, KY 40032

Daytime Phone #: (606) 321-1234

5. Custodian's Name and Mailing Address:

Mike Custodian
202 Second Street
Louisville, KY 40032

Daytime Phone #: (606) 321-4321

6. Type of Statement:

- a. ☒ Quarterly
- b. ☐ Termination for _____
Month - Day - Year
- c. ☐ AMENDMENT for _____
(Indicate which report is being amended)

7. This Statement Covers:

From: 04-01-20xx
Month - Day - Year

To: 06-30-20XX
Month - Day - Year

NOTE: USE ONLY THOSE PAGES WHICH
APPLY TO YOUR PAC. YOU MAY DUPLICATE
SCHEDULES AS NEEDED.

8. Verification: I certify that I have examined this Election Finance Statement and to the best of my knowledge and belief it is true, correct, and complete.

NOTE: Submission of false, erroneous, or incomplete information may subject the person signing this statement to the penalties of KRS 121.990.

Chairperson or
Treasurer:

Jane Treasurer

Type or Print Name

Jane Treasurer

Authorized Signature

Date: 06-30-20XX
Month-Day-Year

KREF 006/P KENTUCKY REGISTRY OF ELECTION FINANCE 140 Walnut Street Frankfort, Kentucky 40601-3240 (502) 573-2226 FAX (502) 573-5622 www.kref.ky.gov	1. PAC Name: <div style="border: 1px solid black; padding: 2px; display: inline-block; margin-left: 10px;">ABC PAC</div> 2. KREF Filer Number: <div style="border: 1px solid black; padding: 2px; display: inline-block; margin-left: 10px;">321654</div>	3. This Statement Covers: From: <div style="border: 1px solid black; padding: 2px; display: inline-block; margin-left: 10px;">04-01-20XX</div> Month - Day - Year To: <div style="border: 1px solid black; padding: 2px; display: inline-block; margin-left: 10px;">06-30-20XX</div> Month - Day - Year
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DIRECT FROM AN INDIVIDUAL, CUMULATIVE BALANCE IN EXCESS OF \$100.00

A contribution to a PAC direct from a person or authorized entity is typically a contribution that comes from an individual. It is not a contribution from another Permanent Committee (PAC), or the result of a fundraising activity. A contribution “direct from a person or authorized entity” must be itemized (by including the name, address, date, occupation and employer) when a particular contributor’s aggregate contribution exceeds \$100.00.

4. Name and Address from whom received. <small>Receipts in excess of \$100 <i>must</i> be itemized. All contributions from other PACs, regardless of amount, <i>must</i> be itemized</small>	5. Type of Contribution or Other Receipt	6. Date of Receipt	AMOUNT		8. Cumulative for Year (per contributor) (Monetary and In-kind)	9. Occupation and Employer of Contributor. (If self-employed, name under which doing business.) Occupation shall be specific. OR Major Business, Social or Political Interest represented by the PAC
			7a. Contribution by check or written instrument	7b. Other Receipts		
<div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">Mr. John Doe 123 Main Street Frankfort, KY 40601</div>	<input checked="" type="checkbox"/> Direct from a person or authorized entity. <input type="checkbox"/> From Fundraising Event <input type="checkbox"/> Transfer of funds from affiliated committee <input type="checkbox"/> Other: _____	<div style="border: 1px solid black; padding: 2px; display: inline-block;">5-12-XX</div>	<div style="border: 1px solid black; padding: 2px; display: inline-block;">\$200</div>		<div style="border: 1px solid black; padding: 2px; display: inline-block;">\$200</div>	<div style="border: 1px solid black; padding: 5px;">Insurance Agent/Owner John Doe State Farm Insurance</div>

Contributor’s past contributions plus current contribution causes cumulative balance to exceed \$100.00

<div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">Ms. Jane Smith 423 Oak Street Frankfort, KY 40601</div>	<input checked="" type="checkbox"/> Direct from a person or authorized entity. <input type="checkbox"/> From Fundraising Event <input type="checkbox"/> Transfer of funds from affiliated committee <input type="checkbox"/> Other: _____	<div style="border: 1px solid black; padding: 2px; display: inline-block;">4-15-XX</div>	<div style="border: 1px solid black; padding: 2px; display: inline-block;">\$75</div>		<div style="border: 1px solid black; padding: 2px; display: inline-block;">\$125</div>	<div style="border: 1px solid black; padding: 5px;">Housewife</div>
---	--	--	---	--	--	---

Contributions from an Organization not registered as a State PAC or Federal PAC.

<div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">Women’s Aux Club 28 Maple Street Frankfort, KY 40601</div>	<input checked="" type="checkbox"/> Direct from a person or authorized entity. <input type="checkbox"/> From Fundraising Event <input type="checkbox"/> Transfer of funds from affiliated committee <input type="checkbox"/> Other: _____	<div style="border: 1px solid black; padding: 2px; display: inline-block;">4-1-XX</div>	<div style="border: 1px solid black; padding: 2px; display: inline-block;">\$500</div>		<div style="border: 1px solid black; padding: 2px; display: inline-block;">\$1,400</div>	<div style="border: 1px solid black; padding: 5px;">Support Organized Labor Contributing Organization</div>
--	--	---	--	--	--	---

ITEMIZED RECEIPTS
SCHEDULE 1A (CONTINUED)

FROM FUNDRAISING EVENT

Contributions received from a fundraising event causes a contributor's cumulative contribution to exceed \$100. These contributions are also included in the total receipts on the Fundraising Event Schedule 3.

4. Name and Address from whom received. Receipts in excess of \$100 <i>must</i> be itemized. All contributions from other PACs, regardless of amount, <i>must</i> be itemized	5. Type of Contribution or Other Receipt	6. Date of Receipt	AMOUNT		8. Cumulative for Year (per contributor) (Monetary and In-kind)	9. Occupation and Employer of Contributor. (If self-employed, name under which doing business.) Occupation shall be specific. OR Major Business, Social or Political Interest represented by the PAC
			7a. Contribution by check or written instrument	7b. Other Receipts		
Mr. John Doe 123 Main Street Frankfort, KY 40601	<input type="checkbox"/> Direct from a person or authorized entity. <input checked="" type="checkbox"/> From Fundraising Event <input type="checkbox"/> Transfer of funds from affiliated committee <input type="checkbox"/> Other: _____	5-15-XX	\$100		\$125	Stockbroker John Doe Investment Co.

All "other" receipts must be reported on Schedule 1 in Column 7B. "Other Receipts" are income from any bank accounts or loans.

Farmers Bank 101 Main Street Frankfort, KY 40601	<input type="checkbox"/> Direct from a person or authorized entity. <input type="checkbox"/> From Fundraising Event <input type="checkbox"/> Transfer of funds from affiliated committee <input checked="" type="checkbox"/> Other: <u>Interest</u>	4-30-XX		\$25	\$25	
--	--	---------	--	------	------	--

Farmers Bank 101 Main Street Frankfort, KY 40601	<input type="checkbox"/> Direct from a person or authorized entity. <input type="checkbox"/> From Fundraising Event <input type="checkbox"/> Transfer of funds from affiliated committee <input checked="" type="checkbox"/> Other: <u>loans</u>	4-1-XX 12-1-XX 1-1-XX		\$1,000 \$10,000 \$5,000		
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ITEMIZED RECEIPTS
SCHEDULE 1A (CONTINUED)

Repayment of all loans must be reported as a negative receipt on Schedule 1.

4. Name and Address from whom received. Receipts in excess of \$100 <i>must</i> be itemized. All contributions from other PACs, regardless of amount, <i>must</i> be itemized	5. Type of Contribution or Other Receipt	6. Date of Receipt	AMOUNT		8. Cumulative for Year (per contributor) (Monetary and In-kind)	9. Occupation and Employer of Contributor. (If self-employed, name under which doing business.) Occupation shall be specific. OR Major Business, Social or Political Interest represented by the PAC
			7a. Contribution by check or written instrument	7b. Other Receipts		
Farmers Bank 101 Main Street Frankfort, KY 40601	<input type="checkbox"/> Direct from a person or authorized entity. <input type="checkbox"/> From Fundraising Event <input type="checkbox"/> Transfer of funds from affiliated committee <input checked="" type="checkbox"/> Other: loan payment	4-1-XX 5-1-XX		(\$1,000) (\$10,000)		

A transfer of funds from affiliated committees must be reported in Column 7a.

ABC PAC Frankfort, KY 40601	<input type="checkbox"/> Direct from a person or authorized entity. <input type="checkbox"/> From Fundraising Event <input checked="" type="checkbox"/> Transfer of funds from affiliated committee <input type="checkbox"/> Other:	4-5-XX	\$2,000		\$2,000	Food & Beverages
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Reporting Refund of Contribution to a PAC. If a PAC must for any reason make a refund of a contribution the refunded amount must be reported as a negative receipt on Itemized Receipts Schedule 1.

Mr. John Doe 123 Main St. Frankfort, KY 40601	<input checked="" type="checkbox"/> Direct from a person or authorized entity. <input type="checkbox"/> From Fundraising Event <input type="checkbox"/> Transfer of funds from affiliated committee <input type="checkbox"/> Other:	4-1-XX	(\$50)		\$150	
---	--	--------	--------	--	-------	--

	Subtotal This Page	\$2,825	\$5,040
(Only on last page of Schedule)	Total This Period	\$2,825	\$5,040
		Enter the total on line 1a on Summary Page	Enter the total on line 1b on Summary Page

KREF 006/P KENTUCKY REGISTRY OF ELECTION FINANCE 140 Walnut Street Frankfort, Kentucky 40601-3240 (502) 573-2226 FAX (502) 573-5622 www.kref.ky.gov	1. PAC Name: <div style="border: 1px solid black; padding: 5px; display: inline-block; margin-left: 10px;">ABC PAC</div> 2. KREF Filer Number: <div style="border: 1px solid black; padding: 5px; display: inline-block; margin-left: 10px;">321654</div>	3. This Statement Covers: From: <div style="border: 1px solid black; padding: 2px; display: inline-block; margin-left: 10px;">04-01-20XX</div> Month - Day - Year To: <div style="border: 1px solid black; padding: 2px; display: inline-block; margin-left: 10px;">06-30-20XX</div> Month - Day - Year
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All cash receipts must be documented on Schedule 1A with the date and amount of each cash contribution. Remember, the maximum cash contribution per contributor cannot exceed \$50 per election.

Date of Contribution	Amount of Contribution	Date of Contribution	Amount of Contribution	Date of Contribution	Amount of Contribution	Date of Contribution	Amount of Contribution	Date of Contribution	Amount of Contribution
04-05-20XX	\$25								
04-11-20XX	\$15								
04-25-20XX	\$50								
05-20-20XX	\$10								
Subtotal - # of Contributors	Subtotal - Amount of Contributions	Subtotal - # of Contributors	Subtotal - Amount of Contributions	Subtotal - # of Contributors	Subtotal - Amount of Contributions	Subtotal - # of Contributors	Subtotal - Amount of Contributions	Subtotal - # of Contributors	Subtotal - Amount of Contributions
4	\$100								

Subtotal This Page

Number of Contributors	Amount of Contributions
4	\$100
Total # of Contributors	Total Amount This Period
4	\$100

KREF 006/P KENTUCKY REGISTRY OF ELECTION FINANCE 140 Walnut Street Frankfort, Kentucky 40601-3240 (502) 573-2226 FAX (502) 573-5622 www.kref.ky.gov	1. PAC Name: ABC PAC	3. This Statement Covers: From: 04-01-20XX Month - Day - Year To: 06-30-20XX Month - Day - Year
	2. KREF Filer Number: 321654	

The donation of goods or services offered free or at a discount is an in-kind contribution. Similarly, when a person pays for services on the PAC's behalf, the payment is an in-kind contribution to the PAC.

This in-kind contribution is less than \$100 but the cumulative is in excess of \$100 (i.e., the contributor has previously given \$75).

4. Name and Address from whom received. Receipts in excess of \$100 <i>must</i> be itemized.	5. Describe In-Kind Contribution	6. Date of Receipt	7. Value of In-Kind Contribution	8. Cumulative for Year (per contributor) (Monetary AND In-Kind)	9. Occupation and Employer of Contributor. (If self-employed, name under which doing business.) Occupation shall be specific, OR Major Business, Social or Political Interest represented by the PAC
John Smith 321 Main Street Frankfort, KY 40601	Paper for copier	05-01-XX	\$75	\$150	Teacher-Franklin Co. School Board

In-kind of more than \$100

David Jones 133 Maple Ave. Frankfort, KY 40601	Drinks for golf scramble	04-03-	\$200	\$350	Iron Worker Local 633
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This is a donation of an item to be auctioned by the committee at a fundraising event. The amount of the sale of the item must also be included with the receipts for the event and reported on Fundraising Schedule 3.

Nance Jones 115 Elm Street Frankfort, KY 40601	Golf quilt for auction	04-15-XX	\$350	\$350	Homemaker
--	------------------------	----------	-------	-------	-----------

Subtotal This Page	\$625
(Only on last page of Schedule) Total This Period	\$625

Enter the total on line 4a on Summary Page

KREF 006/P KENTUCKY REGISTRY OF ELECTION FINANCE 140 Walnut Street Frankfort, Kentucky 40601-3240 (502) 573-2226 FAX (502) 573-5622 www.kref.ky.gov	1. PAC Name: ABC PAC	3. This Statement Covers: From: 04-01-20XX Month - Day - Year To: 06-30-20XX Month - Day - Year
	2. KREF Filer Number: 321654	

All disbursements, regardless of amount, must be recorded on Schedule 2. The purpose must always be specific. Disbursements over \$25 must be made by check and must be itemized, showing name, address, and occupation, if the payee is an individual.

This is a disbursement made to a business for over \$25.

4. Name, Address and Occupation of person to whom paid. (If over \$25, disbursement <i>must</i> be made by check.)	5. List purpose for EACH disbursement. (Be specific) (If \$25 or less, show purpose, date and amount.) Recipient of expenditure, if other than PAC, must be listed.	6. Date	7. Amount Disbursed
The Good News Paper 123 Print Road, Frankfort, KY 40601	Ad for Golf Scramble fundraiser	04-01-XX	\$200

This is a disbursement of \$25 or less that shows purpose, date, and amount only.

	Paper for Copier	04-01-XX	\$23
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This is a disbursement made to an individual when the occupation of the payee is required.

Ken Hacker - computer salesman 376 Input Way, Louisville, KY 40202	Computer Programming Services	04-01-XX	\$1,500
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This disbursement is for items to be sold. When a PAC buys items in order to raise funds, the disbursement is reflected on Schedule 2. This expense is also reflected on the Fundraising Events Schedule 3.

Hats, Inc. 123 Hard Hat Drive, Lexington, KY 40507	100 hats to sell at golf scramble	04-01-XX	\$200
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DISBURSEMENTS
SCHEDULE 2 (CONTINUED)

This disbursement is for a campaign contribution to a candidate

4. Name, Address and Occupation of person to whom paid. (If over \$25, disbursement <i>must</i> be made by check.)	5. List purpose for EACH disbursement. (Be specific) (If \$25 or less, show purpose, date and amount.) Recipient of expenditure, if other than PAC, must be listed.	6. Date	7. Amount Disbursed
John Candidate 145 Winners Circle, Henderson, KY 42420	Campaign Contribution	05-20-XX	\$150

PAC's may receive returned campaign contributions or refunds from vendors. All returned disbursements must be reported as a negative disbursement on Schedule 2.

John Candidate 145 Winners Circle, Henderson, KY 42420	Returned campaign contribution	05-30-XX	(\$150)
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When a single payment is made for various types of expenses or reimbursements, the total disbursement should be itemized to describe each expenditure and their corresponding amounts.

Campaigns-R-Us PO Box 1, Washington, DC 22222	\$500 Consulting Fee \$250 Travel Expense	05-12-XX	\$750
--	--	----------	-------

Subtotal This Page	\$2,673
(Only on last page of Schedule) Total This Period	\$2,673

Enter the total on line 3 on Summary Page

KREF 006/P KENTUCKY REGISTRY OF ELECTION FINANCE 140 Walnut Street Frankfort, Kentucky 40601-3240 (502) 573-2226 FAX (502) 573-5622 www.kref.ky.gov IN-KIND CONTRIBUTIONS GIVEN BY PAC SCHEDULE 2A	1. PAC Name: ABC PAC	3. This Statement Covers: From: 04-01-20XX Month - Day - Year To: 06-30-20XX Month - Day - Year
	2. KREF Filer Number: 321654	

An in-kind contribution given by the PAC, is a non-monetary contribution to a candidate from the PAC.

4. Name and Address of Candidate/Committee to Whom In-kind Contribution was Made.	5. Description of In-kind Contribution. (Be specific)	6. Date	7. Value of In-kind Contribution
<div>John Smith, candidate</div> <div>123 Election Street, Frankfort, KY 40601</div>	<div>3 boxes of blank 8 1/2 x 11 paper</div>	<div>05-12-XX</div>	<div>\$150</div>

Subtotal This Page

\$150

(Only on last page of Schedule)

Total This Period

\$150

Enter the total on line 4b on Summary Page

KREF 006/P KENTUCKY REGISTRY OF ELECTION FINANCE 140 Walnut Street Frankfort, Kentucky 40601-3240 (502) 573-2226 FAX (502) 573-5622 www.kref.ky.gov	1. PAC Name: ABC PAC	3. This Statement Covers: From: 04-01-20XX Month - Day - Year To: 06-30-20XX Month - Day - Year
	2. KREF Filer Number: 321654	

PACs must provide all event information on Schedule 3, even if the event is not a fundraising event. Events such as rallies, picnics, fish fries, and post election parties must be listed on Schedule 3. All proceeds from the sale of items, such as hats, pins, and T-shirts must also be documented on Schedule 3.

To report a Non-Fundraising Event, all receipts and disbursement amounts are documented individually on the Receipt pages, Summary Page, and Schedule 2.

4. Date Activity or Event was Held	5. Name of Person Sponsoring Event and Address Where Activity was Held	6. Type of Fundraising Activity or Event. (Recipient, if other than PAC, must be listed.)	7. Total Amount Received	8. Total Cost
05-01-XX	ABC PAC Silver Lake Park, Frankfort, KY 40601	Get Out the Vote Rally	\$-0-	\$200

To report a Fundraising Event, all receipts and disbursements are documented individually on the Receipts pages, Summary Page, and Schedule 2.

04-25-XX	ABC PAC Silver Lake Park, Frankfort, KY 40601	Fish Fry/Raffle	\$300 (unitemized receipts)	\$450
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To report funds raised for the committee from the sale of items, all receipts and disbursement amounts are documented individually on the receipt pages, Summary Page, and Schedule 2.

05-01-XX thru 05/31/XX	ABC PAC 123 Main Street, Frankfort, KY 40601	Sale of hats at golf scramble	\$350	\$200
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KREF 006/P KENTUCKY REGISTRY OF ELECTION FINANCE 140 Walnut Street Frankfort, Kentucky 40601-3240 (502) 573-2226 FAX (502) 573-5622 www.kref.ky.gov	1. PAC Name: ABC PAC	3. This Statement Covers: From: 04-01-20XX Month - Day - Year To: 06-30-20XX Month - Day - Year
	2. KREF Filer Number: 321654	

Anytime a committee has an outstanding bill the unpaid balance is a debt owed by the committee and must be reported on the “Debts and Obligations” Schedule 4 until the amount owed is paid. The payment of an outstanding debt owed by the committee is reported both on the Schedule 2 “Disbursements” page and on the “Debts and Obligations” page.

4. Name and Mailing Address to Whom Debt is Owed	5. Type of Obligation	6. Date Incurred	7. Original Amount	8. Prior Payment	9. Payment Made this Reporting Period	10. Outstanding Balance at Close of This Period
Hole No One Golf Course Duffers Lane, Frankfort, KY 40601	Unpaid Bill	06-01-XX	\$2,000	\$-0-	\$-0-	\$2,000

This is an outstanding loan, owed by the committee with a remaining balance. All loans are to be reported as “Other Receipts” on Schedule 1, and all loan payments are to be reported as negative “Other Receipts” on Schedule 1.

First National Bank Main Street Frankfort, KY 40601	Bank Loans	01-01-XX 04-01-XX 12-01-XX	\$5,000 \$1,000 \$10,000	\$-0-	\$-0- \$1,000 \$10,000	\$5,000
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	Subtotal This Page	\$7,000
(Only on last page of Schedule)	Total This Period	\$7,000

Enter this total on line 5 “Total Debts & Obligations” on the Summary Page

NOTE: If you have debts or obligations, this schedule must be filed with every Finance Statement up to and including the period in which all debts are paid or otherwise satisfied.

SUMMARY PAGE

Committee: ABC PAC KREF Filer # 321654 Period From: 04-01-20XX To: 06-30-20XX

RECEIPTS	COLUMN I (THIS PERIOD)	COLUMN II (CUMULATIVE THIS YEAR)
1. CONTRIBUTIONS: (including all receipts from Events)		
a. Itemized by check or written instrument (Schedule 1, Item 7a)	\$ <u>2,825</u>	
b. Other receipts (Schedule 1, Item 7b)	+\$ <u>5,040</u>	
c. Receipts in currency (Number of People <u>4</u>) (Individual cash contribution limit is \$50) (Schedule 1A)	+\$ <u>100</u>	
d. Anonymous (Number of People <u>2</u>) (Maximum \$50 per contribution)	+\$ <u>45</u>	\$ _____ (\$1,000 Maximum per election)
e. Unitemized contributions (Number of People <u>28</u>) (Contributions by check of \$100 or less)	+\$ <u>2,500</u>	
2. TOTAL RECEIPTS	= \$ <u>10,510</u>	\$ _____

DISBURSEMENTS

3. TOTAL DISBURSEMENTS (Schedule 2, Item 7) \$ 2,673 \$ _____

IN-KIND CONTRIBUTIONS

4. a. In-kind Contributions Received (Schedule 1B, Item 7) \$ 625 \$ _____
b. In-kind Contributions Given (Schedule 2A, Item 7) \$ 150 \$ _____

DEBTS AND OBLIGATIONS INFORMATION

5. Total Debts and Obligations (Schedule 4, Item 10) \$ 7,000

BALANCE STATEMENT

6. Ending balance of last report (Enter -0- if no previous report) \$ 0.00
7. Add total amount received during reporting period (Line 2, Column 1) + \$ 10,510
8. Sub-Total (Add lines 6 and 7) = \$ 10,510
9. Subtract total amount disbursed during reporting period (Line 3, Column 1) - \$ 2,673
10. ENDING BALANCE (Subtract Line 9 from Line 8) = \$ 7,838

Notes:

KENTUCKY REGISTRY OF ELECTION FINANCE

140 Walnut Street, Frankfort, KY 40601-3240

(502) 573-2226 FAX (502) 573-5622

www.kref.ky.gov

REGISTRY USE

REPORT OF AN INDEPENDENT EXPENDITURE

NOTE: KRS 121.015(12) provides as follows: An independent expenditure=means the expenditure of money or other things of value for a communication which expressly advocates the election or defeat of a clearly identified candidate or slate of candidates, and which is made without any coordination, consultation, or cooperation with any candidate, slate of candidates, campaign committee, or any authorized person acting on behalf of any of them, and which is not made in concert with, or at the request or suggestion of any candidate, slate of candidates, campaign committee, or any authorized person acting on behalf of any of them.@

An independent expenditure must be reported when it exceeds \$500 in the aggregate in one election. (KRS 121.150(1))

Your Name and Address _____ _____ _____		Your Occupation and Employer _____ _____ Spouse's Name _____ Spouse's Occupation _____ Spouse's Employer _____		
Daytime Phone Number _____				
Name of Candidate/Slate of Candidates/Committee		Office Sought _____ Supported _____ Opposed		
Constitutional Amendment		Election _____ Supported _____ Opposed		
Date	To Whom Made	Address	Purpose	Amount

I certify that this report was prepared with all reasonable diligence and is true, correct, and complete. I further certify that this expenditure was made in accordance with KRS 121.015(12).

Date _____

Signature _____

KENTUCKY REGISTRY OF ELECTION FINANCE

140 Walnut Street; Frankfort, KY 40601

(502) 573-2226 FAX (502) 573-5622

www.kref.ky.gov

REGISTRY USE

Date Received _____

Logged _____

Keyed _____

REPORT OF CONTRIBUTIONS BY A CONTRIBUTING ORGANIZATION

Name of Group: _____

Mailing address (including city, state and zip) () -
Daytime Telephone

KRS 121.015(4) reads as follows:

"Contributing organization" means a group which merely contributes to candidates, slates of candidates, campaign committees, caucus campaign committees, or executive committees from time to time from funds derived solely within the group, and which does not solicit or receive funds from sources outside the group itself. However, any contributions made by the groups in excess of one hundred dollars (\$100) shall be reported to the registry."

CONTRIBUTIONS

Date	Name of Candidate, Slate of Candidates or Committee	Amount Contributed

SOURCE OF FUNDS

The Kentucky Constitution prohibits the use of corporate funds to influence an election.

General Funds

☐

Collections

☐

Dues

☐

Other (explain)

☐

Contact's Name: _____ Title: _____

Please print or type

Date: _____

Month - Day - Year

Signature: _____

Major Business, Social or Political Interest Represented by Permanent Committees

Categories

African-American candidates
Agriculture
Banking & Finance
Builders & Contractors
Democratic candidates
Education
Energy
Food & Beverage
Health care
Horses
Insurance
Judicial candidates
Manufacturing
Organized labor or employee association
Professional association
Professional firm
Republican candidates
Social issues
Trade Association
Transportation
Utilities
Women Candidates

KRS 121.160(2)(b) states that a candidate must list the Major Business, Social or Political Interest represented by a Permanent Committee that they receive a contribution from. In order for them to comply, please indicate which category best describes you. Be as specific as possible.

Sample Campaign Contribution Card

KRS 121.160(2)(b) states that a candidate must list a description of the Major Business, Social or Political Interest represented by the permanent committee. In order for you to help the candidates you support, we suggest that the following information be provided with each contribution.

Campaign Contribution Card
Complete PAC Name (not Acronym): _____ _____
KREF Filer Number: _____
PAC Address: _____ _____
Major Business, Social, or Political Interest: _____

Each PAC should create a form with the above listed information. This may be duplicated and enclosed with each contribution made to a candidate.

Candidates will be most appreciative to have this information provided.

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